

WE ARE LINN-MAR®

District Honors & Highlights

January 13, 2024

POMs Honor: Congratulations to LMHS Varsity Poms for their first place finish in POMs and Jazz during the ISDTA State Dance Championships. Kudos to the team for also earning the “Be Bold” award for exceptional technique, artistry, and athleticism.



Special Thanks: The LMCS Board of Directors and Superintendent Kortemeyer extend a sincere thanks to Representatives Cindy Golding and Eric Gjerde for stopping by the district on December 13th to discuss the board’s legislative priorities and tour LM High School and Novak Elementary. Thanks are also extended to Senator Molly Donahue for visiting with Superintendent Kortemeyer directly in November.

Orchestra Honors: Congratulations to Josh Reznicow, LMHS Orchestra Teacher, for being selected to serve as guest director of the statewide Iowa Junior Honors Orchestra.



Teacher Honor: Congratulations to Corey Brinkmeyer, LMHS Business Education Teacher and Sponsor of **theROARstore**, who was named as a recipient of the Jacobson Institute K-12 Innovator Award.

[Click here for more information](#)



2025-26 School Calendar

Start-Finish

August 25th thru June 4th

Summary of Calendar

Total Days: 176

Total Student Hours: 1115.36

Q1 =	42
Q2 =	41
Q3 =	46
Q4 =	47

Calendar Legend

	Start/End
	Quarter
	No School
	2-Hour Early Dismissal
	Holidays/Breaks/Comp Days
	1/2 Professional Day & 1/2 Workday
	Teacher Workday
	New Teacher Orientation
	Professional Days
	High School Conferences

Make Up Days for Cancellations

June 5-12

176 Student Days
 4.5 Teacher Workdays
 10.5 Professional Days
 2 Comp Days (Nov 26 & Apr 24)
 191 total teacher days

Originally approved by School Board 12/11/23

Submitted for re-approval for following changes:

- * Move Oct 27th professional day to Nov 4th
- * Move June 4th professional day to Nov 3rd
- * Move last student day from June 3rd to 4th
- * Make December 19th a 2-hour early dismissal

M	T	W	Th	F	Student Days	Teacher Days
August 2025						
				1	0	0
4	5	6	7	8	0	0
11	12	13	14	15	0	0
18	19	20	21	22	0	5
25	26	27	28	29	5	5
September 2025						
1	2	3	4	5	4	4
8	9	10	11	12	5	5
15	16	17	18	19	5	5
22	23	24	25	26	5	5
29	30				1	2
October 2025						
		1	2	3	3	3
6	7	8	9	10	5	5
13	14	15	16	17	5	5
20	21	22	Q	24	4	5
27	28	29	30	31	5	5
November 2025						
3	4	5	6	7	3	5
10	11	12	13	14	5	5
17	18	19	20	21	5	5
24	25	26	27	28	3	3
December 2025						
1	2	3	4	5	5	5
8	9	10	11	12	5	5
15	16	17	18	19	5	5
22	23	24	25	26	0	0
29	30	31			0	0
January 2026						
			1	2	0	0
5	6	7	8	Q	5	5
12	13	14	15	16	4	5
19	20	21	22	23	4	5
26	27	28	29	30	5	5
February 2026						
2	3	4	5	6	5	5
9	10	11	12	13	5	5
16	17	18	19	20	5	5
23	24	25	26	27	4	5
March 2026						
2	3	4	5	6	5	5
9	10	11	12	13	5	5
16	17	18	19	20	0	0
23	24	25	Q	27	4	5
30	31				1	2
April 2026						
		1	2	3	3	3
6	7	8	9	10	5	5
13	14	15	16	17	5	5
20	21	22	23	24	5	5
27	28	29	30		4	4
May 2026						
				1	1	1
4	5	6	7	8	5	5
11	12	13	14	15	5	5
18	19	20	21	22	5	5
25	26	27	28	29	4	4
June 2025						
1	2	3	Q	5	4	5
8	9	10	11	12	0	0
15	16	17	18	19	0	0

AUGUST 2025	
13	New Teacher Orientation
14	New Teacher Orientation
18	Teacher Workday
19	Professional Day
20	Professional Day
21	Teacher Workday
22	Professional Day
25	First Day of School K-9 th Grades
26	First Day of School 10 th -12 th Grades
SEPTEMBER 2025	
1	No School (Labor Day)
2	First Day of School Pre-K
18	High School Conferences
29	No School (Professional Day)
OCTOBER 2025	
21	2-Hour Early Dismissal – Grades JrK-12 (Conferences for Elem/Int/MS)
23	2-Hour Early Dismissal – Grades JrK-12 (Conferences for Elem/Int/MS)
23-Q	End of First Quarter
24	No School (Professional Day/Workday)
NOVEMBER 2025	
3	No School (Professional Day)
4	No School (Professional Day)
20	High School Conferences
26	No School (Teacher Comp Day)
27-28	No School (Thanksgiving Break)
DECEMBER 2025	
19	2-Hour Early Dismissal – Grades JrK-12
22-31	No School (Winter Break)
JANUARY 2026	
1-2	No School (Winter Break)
9-Q	End of Second Quarter
12	No School (Professional Day/Workday)
19	No School (Professional Day)
FEBRUARY 2026	
5	High School Conferences
24	2-Hour Early Dismissal – Grades JrK-12 (Conferences for Elem/Int/MS)
26	2-Hour Early Dismissal – Grades JrK-12 (Conferences for Elem/Int/MS)
27	No School (Professional Day)
MARCH 2026	
16-20	No School (Spring Break)
26-Q	End of Third Quarter
27	No School (Professional Day/Workday)
30	No School (Professional Day)
APRIL 2026	
24	No School (Teacher Comp Day)
30	High School Conferences
MAY 2026	
24	High School Graduation
25	No School-District Closed (Memorial Day)
JUNE 2026	
4-Q	2-Hour Early Dismissal – Grades JrK-12 (Last Day of School)
5	No School (Teacher Workday)
19	District Closed (Juneteenth)



2026-27 School Calendar

Start-Finish

August 24th thru June 2nd

Summary of Calendar

Total Days: 176

Total Student Hours: 1115.36

Q1 =	42
Q2 =	41
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	1/2 Professional Day & 1/2 Workday
	Teacher Workday
	New Teacher Orientation
	Professional Days
	High School Conferences

Make Up Days for Cancellations

June 3-11

176 Student Days
5 Teacher Workdays
10 Professional Days
2 Comp Days (Nov 25 & Apr 23)

191 total teacher days

M	T	W	Th	F	Student Days	Teacher Days
August 2026						
3	4	5	6	7	0	0
10	11	12	13	14	0	0
17	18	19	20	21	0	5
24	25	26	27	28	5	5
31					1	1
September 2026						
	1	2	4	4	4	4
7	8	9	10	11	4	4
14	15	16	17	18	5	5
21	22	23	24	25	5	5
28	29	30			2	3
October 2026						
			1	2	2	2
5	6	7	8	9	5	5
12	13	14	15	16	5	5
19	20	21	22	23	4	5
26	27	28	29	30	5	5
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2	3	4	5	6	3	5
9	10	11	12	13	5	5
16	17	18	19	20	5	5
23	24	25	26	27	3	3
30					1	1
December 2026						
	1	2	3	4	4	4
7	8	9	10	11	5	5
14	15	16	17	18	5	5
21	22	23	24	25	0	0
28	29	30	31		0	0
January 2027						
				1	0	0
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11	12	13	14	15	4	5
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8	9	10	11	12	5	5
15	16	17	18	19	0	0
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29	30	31			3	3
April 2027						
			1	2	2	2
5	6	7	8	9	5	5
12	13	14	15	16	5	5
19	20	21	22	23	5	5
26	27	28	29	30	5	5
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17	18	19	20	21	5	5
24	25	26	27	28	5	5
31					0	0
June 2027						
	1	2	3	4	2	4
7	8	9	10	11	0	0
14	15	16	17	18	0	0
21	22	23	24	25	0	0
28	29	30			0	0

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31	No School-District Closed (Memorial Day)
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2-Q	2-Hour Early Dismissal – Grades JrK-12 (Last Day of School)
3	No School (Professional Day/Workday)
4	No School (Teacher Workday)
18	District Closed (Juneteenth)

Year

2025-2026

3715 0000 Linn-Mar Comm School District

AtRisk Dropout		District not Updated
Form Name	Status	Updated By
MSA Application (Required)	District not Updated	Admin

MSA Application

2025-2026 District not Updated

Board Minutes

Board minutes must be uploaded (.doc, .docx, .xls, .xlsx, .pdf only) to document the school board's a (MSA), if any, associated with the at-risk and dropout prevention program. If the school board meeti containing the date of the next board meeting and a projected date when the minutes will be uploa

Upload Board Minutes

Modified Supplemental Amount

MODIFIED SUPPLEMENTAL AMOUNT

#	Description	Amount
1	District cost per pupil	\$7,826
2	Certified enrollment (October 1, current school year) Certified enrollment was found and certified on 10/14/2024 9:15:45 AM.	7,493.7
3	Maximum modified supplemental amount possible (0.025 x line 1 x line 2)	\$1,466,142
4	Previous FY Carry-forward from CAR Project 1116 Carry-forward: \$0 Project 1119 Carry-forward: \$0	\$0
5	Requested modified supplemental amount Enter an amount equal to, or less than (Ln3 - Ln4): \$1,466,142	1466142
<i>"Requested MSA and required match (and the associated spending authority) is solely for the purpose of implementing the district's board-adopted At-Risk/Dropout program."</i>		
6	Required local match (Total Project Cost(Line 5 / 0.75) X 0.25)	\$488,714
7	Enter the number of enrolled students in the budget year identified as returning dropouts and potential dropouts.	1194

Questions?

If you have questions regarding the At-Risk/Dropout Application,
Contact: Ted Bauer | ted.bauer@iowa.gov | 515-979-5468

24-25 Bus Bid Summary & Recommendation

BUS	ENGINE	HOGLUND BUS CO (IC)	SCHOOL BUS SALES (Bluebird)**	TRUCK CENTER CO (Thomas)
77 Pass Conventional	Gasoline	No Bid	\$138,085	No Bid
	LPG	No Bid	\$147,857	No Bid
	Diesel- BASE	\$149,899	\$140,959	No Bid
59 pass body/conventional LIFT BUS	Gasoline	No Bid	\$146,056	No Bid
	LPG- BASE	No Bid	\$155,256	No Bid
	Diesel	\$152,899	\$149,056	No Bid
78 (60) pass transit	Gasoline	No Bid	N/A	No Bid
	LPG	No Bid	N/A	No Bid
	Diesel	No Bid	\$168,235	No Bid
84 (70) pass transit	Gasoline	No Bid	N/A	No Bid
	LPG	No Bid	N/A	No Bid
	Diesel	No Bid	\$172,335	No Bid
Estimated Delivery/ order date of 1-15-25		12-16 months	8/15/2025	

**Add 2500 TO Ea BB. No video system included

Options:

Collision avoidance	1200	N/A
Full bus air conditioning	12000	13500
one piece formed stepwell	incl	N/A
stainless stepwell if one piece not available	N/A	1050
amrmour coating of stepwell	incl	N/A
Mid Ship luggage (Transit only)	N/A	2800

Transportation Department 24-25 Bus Purchase Recommendation:

Equipment type	Price Each	# Units	Sub Total
BB 60 pass conventional, Gas	\$138,085		
Option- stainless step well	\$1,050		
Total	\$139,135	3	\$417,405
Bluebird LIFT Bus, Gasoline	\$146,056		
Option- stainless step well	\$1,050		
Option- full bus A/C	\$13,500		
Total	\$160,606	1	\$160,606
Grand Total		4	\$578,011

NOTES-

77 Pass Conv

IC- All important specs met. Features exceed spec- Dash A/C for driver, electronic stability control, diagnostic connectivity
Bluebird- Bid does not include camera/GPS equipment. **ADD \$2500 for comparison/ to compensate.**
 Important specs unmet- one piece floor, no camera/GPS, one piece stepwell

59 Pass Conv LIFT Bus

IC- All important specs met. Features exceed spec- Dash A/C for driver, electronic stability Control, diagnostic connectivity
Bluebird- Bid does not include camera/GPS equipment. **ADD \$2500 for comparison/ to compensate.**
 Important specs unmet- no camera/GPS, one piece stepwell
 For the LIFT bid, the one piece floor is not as critical due to floor tracking for wheelchair tie downs
 Recommendations are for the lowest cost bus options for route purposes at this time.

Decision factors

IC orders from May 23 and Feb 24 have yet to be built. May 2023 order was projected to be built in April 2024
 BB order (Feb 2024 lift bus) is built and at dealer. Estimate devilery mid Jan.
 More engine options becoming available for order in 2025

24-25 SUV pricing

Dealer	Lynch	Karl	Stiver	Specs									
				HP	Tq	Trailer pkg?	Tow Cap	seating	cargo cu ft	Accident avoid	backup cam	warranty	
Vehicle													
Suburban (LT)		\$66,039.20		355	383	Y	7700	8	41.5	Y	Y	3/36, 5/60	
Suburban (LS)	\$61,977.00			355	383	Y	7700	8	41.5	Y	Y	3/36, 5/60	
Suburban (1FL, commercial)		\$60,543.00		355	383	Y	7700	8	41.5	n	y	3/36, 5/60	
Expedition MAX	\$59,925.00		\$61,160.00	380	470	Y	9000	8	34.3	Y	Y	3/36, 5/60	

*Karl and Stiver- State contract- add delivery and 2nd key

Transportation Dept Recommendation

Dealer	\$ Each	# units	Sub total
Lynch Chevrolet- Suburban LS	61977	2	123954
Option- metallic red paint	495	1	495
Grand Total			124449



AIA® Document G704® – 2017

Certificate of Substantial Completion

PROJECT: <i>(name and address)</i> 2240006750-2024 Linn-Mar Westfield Elementary School Roof Improvements Marion, IA	CONTRACT INFORMATION: Contract For: General Construction Date: July 09, 2024	CERTIFICATE INFORMATION: Certificate Number: 001 Date: October 3, 2024
OWNER: <i>(name and address)</i> Linn-Mar Community School District 2999 N. Tenth Street Marion, IA 52302	ARCHITECT: <i>(name and address)</i> Shive-Hattery, Inc. 222 3rd Avenue SE, Suite 300 Cedar Rapids, IA 52401	CONTRACTOR: <i>(name and address)</i> For Sure Roofing & Sheet Metal 6545 NE 14th Street Des Moines, IA 50313

The Work identified below has been reviewed and found, to the Architect’s best knowledge, information, and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated below is the date established by this Certificate.
(Identify the Work, or portion thereof, that is substantially complete.)

Shive-Hattery, Inc.		Stephen Stewart,, Roofing Consultant	September 25, 2024
ARCHITECT <i>(Firm Name)</i>	SIGNATURE	PRINTED NAME AND TITLE	DATE OF SUBSTANTIAL COMPLETION

WARRANTIES
The date of Substantial Completion of the Project or portion designated above is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:
(Identify warranties that do not commence on the date of Substantial Completion, if any, and indicate their date of commencement.)


WORK TO BE COMPLETED OR CORRECTED
A list of items to be completed or corrected is attached hereto, or transmitted as agreed upon by the parties, and identified as follows:
(Identify the list of Work to be completed or corrected.)

The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment, whichever occurs first. The Contractor will complete or correct the Work on the list of items attached hereto within () days from the above date of Substantial Completion.

Cost estimate of Work to be completed or corrected: \$

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work, insurance, and other items identified below shall be as follows:
(Note: Owner’s and Contractor’s legal and insurance counsel should review insurance requirements and coverage.)

The Owner and Contractor hereby accept the responsibilities assigned to them in this Certificate of Substantial Completion:

For Sure Roofing & Sheet Metal		Reid Frana, Project Manager	10/9/2024
CONTRACTOR <i>(Firm Name)</i>	SIGNATURE	PRINTED NAME AND TITLE	DATE
Linn-Mar Community School District		Katie Lowe Lancaster, Board President	
OWNER <i>(Firm Name)</i>	SIGNATURE	PRINTED NAME AND TITLE	DATE

TO CONTRACTOR: Shive Hattery
4125 Westown Parkway Ste. 100
West Des Moines. IA. 50266

PROJECT: Linn-Mar Westfield ES Roof
Primary Location
901 E Main St
Robins. IA. 52328

APPLICATION NO: 0003
PERIOD TO: 11/8/2024

Distribution to:
 OWNER
 ARCHITECT
 CONTRACTOR
 CONSTRUCTIO
 MANAGER

FROM
SUBCONTRACTOR: For Sure Roofing
6545 NE 14th Street
Des Moines, IA, 50313

OWNER: Linn-Mar CSD

VIA
ARCHITECT: Shive-Hattery

PROJECT NO: PR000344

CONTRACT DATE: 7/8/2024

CONTRACT FOR:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$125,697.00
2. Net Change by Change Orders	-\$945.00
3. CONTRACT SUM TO DATE (Line 1+2)	\$124,752.00
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$124,752.00
5. RETAINAGE:	
a. 0 % of Completed Work & Stored Material (Column D + E + F on G703)	\$0.00
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$124,752.00
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$118,514.40
8. CURRENT PAYMENT DUE	\$6,237.60
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 Less Line 6 Total)	\$0.00

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

By: Reid Frana Date: 11/8/2024

CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Construction Manager and Architect certify to the Owner that to the best of their knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED.....\$ 6,237.60

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that changed to conform to the amount certified.)

CONSTRUCTION MANAGER:

By: _____ Date _____

ARCHITECT: [Signature]

By: [Signature] Date 11/12/2024

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by	\$0.00	\$945.00
Total Approved this Month	\$0.00	\$0.00
TOTAL	\$0.00	\$945.00
NET CHANGES by Change Order	-\$945.00	

CONTINUATION SHEET

PROJECT:
Linn-Mar Westfield ES Roof

PROJECT:
PR000344

APPLICATION NO: 0003
APPLICATION DATE: 11/8/2024
PERIOD TO: 11/8/2024

ITEM	DESCRIPTION OF WORK	ORIGINAL SCHEDULED VALUE	CHANGE ORDERS	REVISED SCHEDULED VALUE	WORK COMPLETED		STORED MATERIALS	TOTAL COMPLETED AND STORED TO DATE	% Comp	BALANCE TO RETAINAGE HELD	
					FROM PREVIOUS APPLICATION	THIS PERIOD				FINISH	
01	Roof Insulation	\$54,975.00	\$0.00	\$54,975.00	\$54,975.00	\$0.00	\$0.00	\$54,975.00	100.0 %	\$0.00	\$0.00
02	Roof Material	\$27,167.00	\$0.00	\$27,167.00	\$27,167.00	\$0.00	\$0.00	\$27,167.00	100.0 %	\$0.00	\$0.00
03	Roof Labor	\$31,949.00	\$0.00	\$31,949.00	\$31,949.00	\$0.00	\$0.00	\$31,949.00	100.0 %	\$0.00	\$0.00
04	Sheet Metal Material	\$7,539.00	\$0.00	\$7,539.00	\$7,539.00	\$0.00	\$0.00	\$7,539.00	100.0 %	\$0.00	\$0.00
05	Sheet Metal Labor	\$4,067.00	\$0.00	\$4,067.00	\$4,067.00	\$0.00	\$0.00	\$4,067.00	100.0 %	\$0.00	\$0.00
08		\$0.00	-\$945.00	-\$945.00	-\$945.00	\$0.00	\$0.00	-\$945.00	100.0 %	\$0.00	\$0.00
Totals:		\$125,697.00	-\$945.00	\$124,752.00	\$124,752.00	\$0.00	\$0.00	\$124,752.00	100.0 %	\$0.00	\$0.00

ROOF MAINTENANCE WARRANTY

PROJECT: **2240006750 – 2024 Linn-Mar Westfield Elementary School Roof Improvements**

This agreement between Linn-Mar Community School District, hereinafter referred to as OWNER, and For Sure Roofing & Sheet Metal Company, hereafter referred to as CONTRACTOR, is entered into to provide maintenance on the roof of Linn-Mar Westfield Elementary School, located at 901 E. Main Street, Robins, Iowa, for 2 years beginning _____, 2024 and ending _____, 2026.

For the purpose of this agreement, maintenance is defined as the repair of roof membrane and flashing defects, and the replacement of roof membrane and flashing components that threaten the viability of the roof system to keep the building free from externally caused leakage through the roof. Warranty shall include all materials and workmanship required to repair any defects that develop during the warranty period at no expense to the OWNER.

Specifically excluded from the responsibility of the CONTRACTOR under the terms of this agreement are any and all damages to said roof, the building or contents caused by the acts or omissions of other trades or contractors; lightning, winds in excess of a strong gale as defined by the Beaufort scale, hailstorm, flood, earthquake or other unusual phenomena of the elements.

The component parts of this agreement are:

1. A yearly comprehensive inspection of the roof during which time all defects that need to be repaired and all components that need to be replaced will be identified by the inspector.
2. Should defects be found during inspection that are not covered by this agreement, the CONTRACTOR will notify the OWNER in writing as to the cause (who or what was responsible), and the estimate of the cost to return the roof to its condition before the problem occurred. Written approval to proceed with the work must be granted by the OWNER.
3. Completion of all repairs and replacement in a manner consistent with the highest standards of the roofing industry. Work shall be in compliance with the membrane manufacturer's written specifications and warranty, so as not to void warranty.
4. A follow-up inspection of the completed maintenance work.
5. Response within 24 hours of all requests for repair of leaks or other emergencies that are part of this agreement.
6. This maintenance warranty covers CAULKING for the listed project and shall be included along with the roofing warranty. The undersigned CONTRACTOR will repair or replace defective caulking work and other work damaged thereby during the warranty period at no expense to the OWNER. The following types of failures are considered defects: Leakage, hardening, cracking, crumbling, melting, shrinkage, running or staining adjacent work.
7. This maintenance warranty covers FLASHING for the listed project and shall be included along with the roofing warranty.
8. This maintenance warranty covers SHEET METAL for the listed project and shall be included along with the roofing warranty.

OWNER: Linn-Mar Community School District

CONTRACTOR: For Sure Roofing & Sheet Metal

Signature

Katie Lowe Lancaster, Board President

Printed Name and Title

Date



Signature

Reid Frana, Project Manager

Printed Name and Title

10/9/2024

Date

Policy Recommendations – January 13, 2025

Miscellaneous Policies:

- 205.5-Board Member Social Media Engagement
- 504.5-Use of Motor Vehicles
- 602.1-Basic Instruction Program
- 901.9 (New)-Naming of Facilities
- 1005.5 (Rescind)-Revenue Enhancement, Gifts, and Facility Naming Rights
- 1005.5-R (Rescind)-Regulations for Policy 1005.5

800 Series-Business Procedures:

Policies 801.1 thru 803.5 were reviewed with recommended changes to the following:

- 801.1-Planning, Preparation, Requirements, and Publication of Budget
- 801.2 (Rescind)-Budget Implementation
- 801.3-Transfer of Funds
- 801.5-Student Activities Fund
- 801.6-Capital Assets
- 801.7-Internal Controls
- 801.7-R-Regulations for Policy 801.7
- 801.8-Financial Records
- 802.1-Local, State, Federal, and Miscellaneous Revenue
- 802.3-Education Supply Fees
- 802.3-R-Regulations for Policy 802.3
- 802.6-Investments
- 802.10-Cash in School Buildings
- 803.5 (Rescind)-Receiving Equipment, Supplies, and Services

Policy 205.5 Board Member Social Media Engagement

The board sees the value in promoting the excellent work and accomplishments of the district's students and staff. Social media is one of many effective communication tools that the district may utilize. Board members have been publicly elected to govern the district and accept a fiduciary responsibility. That responsibility means board members agree to always act in the best interest of the district. For this reason, the board shall expect that individual communications and social media posts made by board members will reflect the values and decorum expected of elected officials in the school community.

All board members enjoy rights to freedom of speech under both the US and Iowa constitutions. As such, the district will not limit protected speech of any board members. Certain categories of speech are not protected and may be subject to regulation. Additionally, board members should be aware that protected speech can still subject individuals to legal liability. ~~If using social media to discuss district related matters, board members should be aware that they may be prohibited from blocking individual communications and posters based upon the content of their posts. This may constitute viewpoint discrimination, which is when a governmental actor treats speech differently based on the opinion or perspective of the speech or speaker, which is prohibited by the US and Iowa constitutions.~~ **Only the board president is designated as official spokesperson authorized to speak on behalf of the board. Any postings by board members about district related matters on their individual social media accounts shall not be considered official action of the district. Official statements of the district shall be made only on district social media accounts through the designated spokespersons of the district or the entire board speaking as a governing body.**

The board as a whole and individual board members in their governance role have legal obligations to safeguard the privacy of information related to student and employee matters. Board members will refrain from posting or communicating on social media in a way that violates the district's obligation to protect the privacy of its students and employees.

Board members are uniquely positioned in the school community to be both accessible and responsive to community concerns about the effective governance of the district. As a result, the board will remember their obligation to safeguard student and employee privacy when responding to any social media posts or communications, even if the response is intended to correct information for the rest of the school community. Board members will direct concerned individuals to the appropriate district staff to address their inquiry or complaint in accordance with board policy.

Adopted: 11/23

Related Policy: 403.35

Legal Reference: §§ 21; 22; 20 USC 1417(c); 34 CFR 99.3;

US Const Amend I, Iowa Const Art I-Sec 7; Lindke v. Freed, 601 US (2024)

IASB Reference: 200.04

Policy 504.5
Use of Motor Vehicles

The board recognizes the convenience to families and students of having students drive to and park at their school attendance center. Driving a motor vehicle to and parking it at the student's attendance center is a privilege.

Students who drive to and park at their school attendance center shall only drive to and park at their designated attendance center(s) or another building within the district for the purpose of attending educational or extracurricular activities. Students may not loiter around or be in their vehicle during the school day without permission from the building principal. Students shall leave their attendance center when there is no longer a legitimate reason for them to be at their attendance center. Students who drive shall enter and leave the parking lot by the routes designated by the building principal.

Students who wish to drive to and park at their school attendance center shall comply with the rules and regulations established by the building principal. Failure to comply with this policy or the school district's rules shall be reason for revocation of school driving and parking privileges, as well as other disciplinary action including suspension and expulsion.

Adopted: 6/70
Reviewed: 4/11; 4/12; 7/13; 10/14; 11/17; 12/20; 10/23
Revised: 7/07; 9/09
Legal Reference (Code of Iowa); §§ 279.8; 321
IASB Reference: 502.10

**Policy 602.1
Basic Instruction Program**

The basic instruction program will include, but not be limited to, the courses required for each grade level by the Iowa Department of Education and reflect educational standards. The instructional approach will be gender-fair and multicultural.

The basic instruction program of students enrolled in early childhood programming will include curricula and instruction designed to develop and extend literacy skills in expressive and receptive language, numeracy, social and interaction skills, and fine and gross motor skill acquisition.

The basic instruction program of students enrolled in junior kindergarten or kindergarten is designed to develop healthy emotional and social habits, literacy and communication skills, numeracy, the capacity to complete individual tasks, character education, and the ability to protect and increase physical wellbeing with attention given to experiences relating to the development of life skills and human growth and development.

The basic instruction program of students enrolled in grades 1 through 6 will include English language arts, social studies, mathematics, science, health, human growth and development, physical education, traffic safety, music, and visual arts and computer science. Computer science will be offered during at least one grade level.

The basic instruction program of students enrolled in grades 7 and 8 will include English language arts, social studies including instruction related to civics, mathematics, science, health, human growth and development, family and consumer science, career, technology education, physical education, music, visual arts, world languages, and computer science. Computer science will be offered during at least one grade level.

The basic instruction program of students enrolled in grades 9 through 12 will include English language arts (6 units), social studies (5 units), mathematics (6 units), science (5 units), health (1 unit), physical education (1 unit), fine arts (~~3~~² units), foreign language (~~4~~² units), financial literacy (1/2 unit), vocational education (12 units), and computer science (1/2 unit).

The board may, in its discretion, offer additional courses in the instruction program for any grade level.

Each instruction program is carefully planned for optimal benefit taking into consideration the financial condition of the school district and other factors deemed relevant by the board or superintendent. Each instruction program's

plan should describe the program, its goals, the effective materials, the activities, and the method for student evaluation.

An individual student may advance through the academic sequence offered in the instruction program at an accelerated pace provided the age, appropriateness, and affordability can be reasonably accommodated.

It is the responsibility of the superintendent [or designee] to develop administrative regulations stating the required courses and optional courses for early childhood, junior kindergarten, kindergarten, grades 1 through 6, grades 7 and 8, and grades 9 through 12.

Adopted: 6/70
Reviewed: 6/11; 1/18; 2/24
Revised: 7/12; 9/13; 4/15; 9/19; 2/21; 6/21; 8/24
Legal Reference (Code of Iowa): §§216.9; 256.11; 279.8; 280.3-14;
281 IAC 12.5, .11; 20 USC § 1232h; 34 CFR Pt 98
IASB Reference: 603.01

Policy 901.9 (New Policy)
Naming of Facilities

District facilities, whether new or substantially remodeled (hereafter referred to as “district facilities”), may be named or re-named only as set forth in this policy.

STANDARD NAMING PROCEDURES

These procedures apply in the absence of a Naming Rights Agreement.

Names for district facilities shall be considered only after the superintendent [or the superintendent’s designee] formulates a recommendation, or multiple recommendations, to the Board of Directors. The superintendent may, or if directed to do so by the board, appoint a committee to formulate recommendations regarding names for district facilities under consideration. The committee may be comprised of administration, staff, students, parents, and other community members, as the superintendent deems advisable.

Under these Standard Naming Procedures, the superintendent, any committee appointed by the superintendent, and the board shall consider the following parameters:

1. Any name considered should be reflective of the community and represent Linn-Mar excellence;
2. No district facility should be named for any person; however, the district retains the right to name areas, equipment, or other property within a district facility for any person;
3. A district facility name should not be in a direction or be directional;
4. A district facility name should not be an animal;
5. A district facility name should be culturally sensitive;
6. Any name considered should include consideration of whether initials or shortened versions of the name have other meanings;
7. Any name considered should not conflict with the long-term intended purpose and function of the facility; and
8. Prior to the adoption of a new name, the students and parents served by the district facility under consideration should have an opportunity to provide input.

Following consideration of the above factors, the Board of Directors will determine whether to adopt the name of the district facilities under consideration.

NAMING RIGHTS AGREEMENTS

Notwithstanding anything to the contrary herein, the Board of Directors may enter into an agreement with any person or entity regarding the naming rights for space, equipment, or property within any district facilities in recognition of a substantial monetary donation or other significant contribution to the district. Any such agreement is subject to and conditioned upon the following criteria and such other limitations, conditions, and procedures as the district may adopt by administrative rule:

- A. All such agreements shall be subject to board approval;
- B. The above parameters set forth in numbered paragraphs (1)-(8) of the policy shall apply to a Naming Rights Agreement;
- C. No such agreements shall require or permit district facilities to be named for an entity whose positions, opinions, and/or reputation are, in the sole determination of the board, inconsistent with the mission, vision, and values of the Linn-Mar Community School District;
- D. No such agreement shall require or permit district facilities to be named in a manner that would violate any applicable law or regulation, or jeopardize any tax-exempt financing; and
- E. All such agreements shall provide that, notwithstanding the other terms thereof, the board may change the name of the district facilities at any time if the board determines that a designated name no longer complies with the terms of this policy.

Adopted:
Related Policies: 802.7

Policy 1005.5 Revenue Enhancement, Gifts, and Facility Naming Rights

PURPOSE

The board understands that corporate and private donors are guided by a philanthropic desire to provide resources that are not only useful but timeless in promoting the educational mission of the district. Further, the board recognizes that the development of alternative sources of funding for the district's educational programs and facilities is desirable. Opportunities are available to enhance or supplement traditional sources of district revenue through the pursuit of fundraising activities, sponsorships, partnerships, marketing activities, grants, and other similar activities. Naming rights to district facilities and/or portions or components of district facilities may also present opportunities for fundraising and revenue enhancement.

The board also recognizes that individuals within the community may wish to contribute additional funds, books, supplies, or equipment to enhance or extend the district's programs or facilities. These revenue enhancement opportunities are subject to certain limitations and restrictions as approved by the board, and all such gifts and revenue enhancement activities must be consistent with the educational mission of the district and contemporary standards of good taste within the Linn-Mar Community School District.

The purpose of this policy is to establish parameters for the acceptance of gifts, donations, partnerships, and grants and for the pursuit of revenue enhancement opportunities which may include naming rights of district facilities and other enhanced programming. These parameters align with state codes which clarify that gifts, bequests, and donations are to be used in accordance with the terms of the gifts, bequests, or donations. Therefore, a gift, bequest, or donation that is not in keeping with the district mission, philosophy, or practice will not be accepted.

GUIDELINES

Gifts to schools and revenue derived from revenue enhancement activities including facility naming rights will be used to:

1. Enhance student education and achievement;
2. Assist in the maintenance of existing academic, activity, and athletic programs and facilities;
3. Assist in the development and funding of new academic, activity, and athletic programs and facilities;
4. Provide scholarships for students participating in academic, activity, or athletic programs who demonstrate merit or financial need; and
5. Provide support through recognition for professional staff to enhance academic, activity, or athletic programs.

The board has the authority to accept such gifts and donations as may be made to the district or any facility within the district. The board reserves the right to decline to accept any gift which does not contribute toward the achievement of the goals of the district or ownership of which would tend to adversely affect the district.

Any gift accepted by the district will become the property of the district, may not be returned without board approval, and is subject to the same controls and regulations as

are other properties of the district. The district will be responsible for the maintenance of any gift it accepts, unless otherwise stipulated. In no case will the acceptance of a gift be considered to be an endorsement by the district of a commercial product, service, business enterprise, or an institution of learning.

The district accepts monetary contributions designated for specific purposes and donations of equipment or materials, if acceptable to the district. As instructional equipment becomes more complicated and diverse, it is imperative that attention be given to technical and curricular compatibility. Before supplies, books, equipment, or other items are purchased or donated approval must be obtained from the superintendent or school board.

REVENUE ENHANCEMENT

The district will consider opportunities for revenue enhancement such as sponsorships, partnerships, grants, advertising, and fundraising. Any revenue enhancement opportunity pursued by the district must be consistent with the values and educational mission of the district. The board has the exclusive discretion to determine whether to accept or decline any revenue enhancement opportunity. The factors to be considered by the board include, but are not limited to:

1. The extent to which such revenue enhancement opportunity limits or restrains the district's discretion or its ability to pursue other opportunities;
2. The duration of the arrangement or agreement and the district's ability or discretion to terminate the arrangement or agreement;
3. The extent to which the revenue enhancement opportunity imposes any obligation on the district, either presently or in the future, financial or otherwise, and whether the opportunity is subject to conditions acceptable to the district;
4. The extent to which the revenue enhancement opportunity constitutes a conflict of interest or creates the appearance of, or a potential for, a conflict of interest;
5. The extent to which the revenue enhancement opportunity interjects advertising or commercialism in the schools or classrooms; and
6. The context of the relationship of the entity providing the revenue enhancement opportunity to district business operations or patron consumerism.

The superintendent [or designee] may establish an ad hoc committee to investigate, evaluate, and/or consider potential revenue enhancement opportunities, compliance with board policies and state codes, and the potential to advance the learning and engagement of students and report its finding and recommendations to the board.

FACILITY NAMING RIGHTS

The district recognizes that naming rights of buildings and/or portions or components of buildings may present opportunities for revenue enhancement and fundraising. Special requests to name buildings or other facilities in honor of people who have contributed to the betterment of the district's academic activities or athletic programs, or alumni who have distinguished themselves, will be considered by the board. Such requests should be made to the superintendent [or designee].

The naming of any building, room, or facility in the district must be approved by the board. Where naming rights are to be offered or implemented as a component of a fundraising drive relating to the construction of a new building or facility or the renovation of an existing building or facility, the board authorizes the superintendent to establish a committee to follow the parameters for facility naming rights and the recognition of donations. The board reserves the right to decline any donation that includes the condition of naming rights as unacceptable to the district.

DELEGATION OF RESPONSIBILITY

It is the responsibility of the administration to consult with potential donors and benefactors regarding potential gifts to the district or proposals to enhance revenue and to report these potential gifts and opportunities to the board for approval or rejection. Consultation with potential donors may occur in collaboration with the Linn-Mar School Foundation, a nonprofit 501(c)(3) organization established to support the district.

Adopted: 7/07
Reviewed: 3/13; 6/15; 7/19; 7/22
Revised: 4/14
Related Policy: 802.7; 901.9; 1005.5-R

RESCIND due to new 901.9 Policy on Naming of Facilities

Policy 1005.5-R Regulations Regarding Revenue Enhancement, Gifts, and Facility Naming Rights

The board recognizes that donations and sponsorships from corporate or private sources for programs and activities related to education can provide valuable enhancement of the educational opportunities available to the students of Linn-Mar Community School District. For that reason, the Linn-Mar Board of Directors may enter into sponsorship and/or partnership arrangements under certain conditions.

DEFINITIONS

- Educational Partnership: An educational partnership is a mutually beneficial cooperative relationship in which partners share values, objectives, and/or human or financial resources to enhance learning for students.
- Educational Sponsorship: An educational sponsorship is an arrangement pursuant to which the sponsor provides money, price reductions, equipment, materials, services, or other benefits in exchange for recognition of its products or entity for a specified period of time.

GUIDELINES

Gifts, bequests, or donations will be used in accordance with the terms designated by the donor, partner, or sponsor. However, the district reserves the right not to accept a gift, bequest, or donation that does not fit with its mission, philosophy, or practice.

AUTHORITY

On behalf of the board, the superintendent will work with a committee to recommend sponsorships or partnerships which will benefit the district. The members of the committee will include, but not be limited to two administrators, two parents, one staff member, one Linn-Mar School Foundation representative, and the superintendent. The conditions of the educational sponsorship partnership will be in writing and will include the following:

1. A statement of specific benefits of the sponsorship or partnership to the district or particular school including how the sponsorship/partnership will increase student participation in academic activities or athletic programs or how the students will otherwise benefit from the agreement. The statement should also address how the sponsorship/partnership would address equity and parity across the district.
2. The duration of the agreement and a statement that the board has the right to terminate the agreement without penalty if it determines in its sole discretion that the agreement is having an adverse impact on student education.

3. A statement clearly defining the roles, expectations, rights, and responsibilities of all parties to the agreement. This will include a statement of the limitations of the sponsor or partner to advertise in connection with the agreement and, if so, the extent of such advertising.
4. A guarantee of the monetary value to be received by the district pursuant to the agreement and how the benefits arising from the agreement will be distributed.
5. A statement clearly defining whether the agreement creates any exclusive rights for the sponsor or partner and, if such rights are created, clearly defines those rights. If no exclusive rights are created, the sponsorship/partnership will not limit the discretion of the board or its personnel in the use of sponsored or non-sponsored materials.
6. A statement that the board or superintendent must approve its identification as a co-sponsor in all publicity materials and retains the exclusive right to authorize the use of the district's name, logo, or other similar information.
7. A statement disclosing any relationship between the sponsor or partner or any of its employees or major stockholders and any student, district employee, board member, or the superintendent.
8. A statement that the sponsorship will comply with all applicable federal and state laws, local ordinances, board policies and regulations, and all pre-existing board contracts.
9. A statement that any participation by any student or district employee in any activity established pursuant to the agreement will be purely voluntary and that no sponsorship or partnership shall exploit any student or district employee.
10. A statement that the sponsor or partner assumes the responsibility for obtaining the consent of any student or district employee whose likeness may appear in any materials disseminated by the partner or sponsor.
11. A statement that no sponsor or partner will be permitted to collect personal information including names, street and email addresses, or telephone numbers of students or district employees because of the sponsorship or partnership.
12. A statement that any curriculum materials provided pursuant to the agreement will be held to the same standards as other curriculum materials in accordance with board policy.

PROHIBITIONS

No agreement will be entered into if the sponsorship, gift, or donation involves or gives the appearance of involving any activity that could result in the following:

1. Promotion of hostility or violence,
2. An attack on ethnic, racial, or religious groups or any other group specified in board policy,
3. Discrimination prohibited by any law or board policy,
4. Promotion of the use of alcohol, firearms, drugs, tobacco/nicotine, or weapons,
5. Promotion of sexual, obscene, or pornographic activities, and

6. Promotion of any image that is not in keeping with the established goals and purposes of the board and Linn-Mar Community School District.

LIMITATIONS

1. Donations of any form are to be made either to the Linn-Mar School Foundation or to the Linn-Mar Community School District.
2. Staff must not individually benefit as the result of a gift, sponsorship, or partnership. The benefits of a gift, sponsorship, or partnership must go to the district to be distributed or assigned as appropriate.
3. Any sponsorship or partnership agreement must not compromise the professional standards and ethics of the staff. In the case of the district or individual schools, sponsorship/partnership agreements must not limit or direct academic debate in the classroom or influence the curriculum or other school programs.
4. Written agreements must be retained for at least seven years after the expiration of the sponsorship or partnership.
5. Written agreements must not endorse or recommend any product or service. Furthermore, neither staff nor students may be involved in marketing commercial products or services of sponsors or partners.
6. Plaques denoting the sponsorship or partnership will be displayed in an area designed to recognize contributions or donations near the entrance of the facility, or another designated area, and will follow guidelines on size and appearance.

Adopted: 7/07

Reviewed: 3/13; 6/15; 7/19; 7/22

Revised: 4/14

Related Policy: 1005.5

Legal Reference (Code of Iowa): 279.42; 279.8; 565.6

IASB Reference: 217; 402.04; 704.04

RESCIND due to new 901.9 Policy on Naming of Facilities

**Policy 801.1 ~~Planning, Preparation, Requirements, and Publication of Budget~~
Budget Planning**

~~The planning of the budget document will be a continuous process and will involve long term planning, study, and deliberation by the Superintendent of Schools, the Board of Directors, administrative staff, faculty, and citizens of the school district.~~

~~This budget process will include the following three phases:~~

- ~~1. Educational program and its impact upon the budget;~~
- ~~2. Estimated income; and~~
- ~~3. Estimated expenditures.~~

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected. **The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.**

A budget for the school district is prepared annually for the board's review. The budget will include the following:

- a. the amount of revenues to be raised by taxation;
- b. the amount of revenues from sources other than taxation;
- c. an itemization of the amount to be spent in each fund; and
- d. a comparison of the amount spent and revenue received in each fund for like purposes in the two prior fiscal years.

It is the responsibility of the superintendent [or designee] to prepare the budget for review by the board prior to the April ~~15th~~ **30th** deadline each year. **The district will provide all of the information necessary for the Proposed Property Tax Statement to the Department of Management by March 15.**

Mailing of Proposed Property Tax Hearing Statements is completed by the county auditor by March 20. A public hearing notice for the Proposed Property Taxes shall be published not less than 10 days and not more than 20 days prior to the date of hearing. The hearing notice is published in a newspaper designated for official publication in the school district. The hearing notice must also be posted on the district website and district social media accounts on the same day it is published in the newspaper. The hearing on the Proposed Property Tax must be a unique and separate meeting and be the only item on the agenda.

Prior to the adoption of the proposed budget by the board, the public ~~will be~~ **is** apprised of the proposed budget for the school district. Prior to the adoption of the proposed budget by the board, members of the school district community will have an opportunity to review and comment on the proposed budget. A public hearing for the proposed budget of the board is held each year in sufficient time to file the adopted budget no later than April ~~15th~~ **30th**.

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary to publish the proposed budget and public hearing information at least 10 ~~days~~ but no more than 20 days prior to the public hearing.

The board will adopt and certify a budget for the operation of the school district to the county auditor by April ~~15th~~ **30**. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and ~~other proper authorities~~ **the Iowa Department of Management**.

The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures will follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

It is the responsibility of the superintendent and the board secretary to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year. ~~Prior to the board approving the amendment, the board secretary will publish the proposed budget amendment and public hearing information at least 10 days, but no more than 20 days, prior to the public hearing.~~

Adopted: 6/70
Reviewed: 10/12; 12/13; 5/15; 1/22
Revised: 7/10; 12/18
Legal Reference (Code of Iowa): §§ 24; 257; 279.8; 297; 298; 618
IASB Reference: 703.01

Policy 801.2 Budget Implementation

The final certified budget will be considered as the authority for all expenditures to be made during the fiscal year.

Any expenditure to be made that exceeds the final certified budget will be made only in accordance with procedures specified by the Code of Iowa.

These procedures permit the expenditure of closing cash balances of the preceding fiscal year and the expenditure of unanticipated income from sources other than taxation during a fiscal year by amending the budget.

Adopted: 6/70
Reviewed: 10/12; 12/13; 5/15; 1/22
Revised: 7/10; 12/18
Legal Reference (Code of Iowa): § 24.9
IASB Reference: 703.02

RESCIND-Wording including in updated 801.1 policy.

Policy 801.3 Transfer of Funds

~~The board may loan monies between funds through an official board resolution. The resolution must specify the funds from which and to which the transfer will be made. The board will exercise this authority judiciously.~~

When the necessity for a fund has ceased to exist, ~~or when the board is given authority to transfer categorical or other funds and has met the conditions of exercising the authority,~~ the balance may be transferred to another fund or account ~~or the expenditures may be directed~~ by board resolution, ~~as required.~~ **School district monies received without a designated purpose may be transferred in this manner.** School district monies received for a specific purpose or upon vote of the people may only be transferred by board resolution when the purpose for which the monies were received has been completed ~~or when authority to exercise local discretion to expend funds flexibility has been granted.~~ Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund ~~unless state authority allows such a transfer without a vote.~~

If all requirements for district use of funds under the Preschool Foundation Aid, Professional Development Supplement, Home School Assistance Program, Teacher Leadership Supplement, or any discontinued fund have been met and funds remain unexpended and unobligated at the end of the fiscal year, the district may transfer all or a portion of remaining funds by passage of a board resolution into the district's flexibility account in accordance with law. Before the expenditure of amounts in the flexibility account, the district shall publish notice of the time, date, and place of a public hearing on the proposed resolution approving said expenditures. The board must find and certify that the statutory requirements of each original source of funds have been met before adopting the resolution approving the expenditures. The district will present a copy of the signed board resolution to the Department of Education.

The district may transfer by board resolution from the general fund to the student activity fund an amount needed to purchase or refurbish protective and safety equipment required for any extracurricular interscholastic athletic contest or competition sponsored or administered by the Iowa High School Athletic Association (IHSAA) or Iowa Girls High School Athletic Union (IGHSAU).

If the before and after school program exceeds the amount necessary to operate the program, the excess amount may, following a public hearing, be transferred by resolution of the ~~school~~ board **of directors of the school corporation** for deposit ~~in~~ **the general fund of the school corporation** to be used for **school** district general fund purposes. The district will present a copy of the signed board resolution to the Department of Education.

Beginning in fiscal year 2024, unexpended and unobligated dollars that remain at the end of a fiscal year in addition to ongoing revenues may be transferred to the Teacher Salary Supplement (TSS) program from Professional Development Supplement (PDS), Talented and Gifted (TAG), and Teacher Leadership Supplement (TLS) without board action.

The district may choose to request approval from the School Budget Review Committee (SBRC) to transfer funds to make a program whole, prior to its elimination.

Temporary transfers, ~~a loan from one fund to another, will be at a rate of interest consistent with the state rate. The loan will~~ **(loans) of funds are permitted between funds but must** be repaid ~~off to the originating fund, with interest,~~ by October 1st ~~of the~~ following **the end of the** fiscal year ~~to which the loan was made.~~

It is the responsibility of the board secretary ~~for designee~~ to make recommendations to the ~~superintendent and the~~ board regarding ~~loans and~~ transfers and to provide ~~supporting evidence for~~ the **documentation justifying the** transfer.

Adopted: 6/70
Reviewed: 10/12; 5/15; 12/18
Revised: 7/10; 12/13; 9/21; 1/22; 8/23
Legal Reference (Code of Iowa): §§ 24.21-22; 257.10; 279.8; 279.42; 298A; 289 IAC 6
IASB Reference: 701.02

Policy 801.5 Student Activities Fund

Revenue raised by students or from student activities is deposited and accounted for in the student activities fund. This revenue is the property of and is under the financial control of the board. ~~Upon recommendation by the respective building principal,~~ **S**tudents may use this revenue for purposes approved by the superintendent [or designee].

Whether such revenue is collected from student contributions, club dues, **and** special activities or result from admissions to special events or from other fundraising activities, all funds will be under the jurisdiction of the board and under the specific control of the superintendent [or designee]. The revenue will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the superintendent [or designee].

It is the responsibility of the board secretary ~~[or designee]~~ to keep student activity accounts up-to-date and complete.

Any unencumbered **class or** activity account balances will automatically revert to the activity fund ~~of the school~~ when **a class graduates or an** activity is discontinued.

Adopted: 6/70
Reviewed: 7/10; 12/18; 1/22
Revised: 10/12; 12/13; 5/15
Related Policy: 801.4
Legal Reference (Code of Iowa): §§ 279.8
IASB Reference: 704.05

Policy 801.6 Capital Assets

The **school** district will establish and maintain a capital assets management system for reporting capitalized assets owned or under the jurisdiction of the **school** district in its financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as required or modified by law; to improve the **school** district's oversight of capital assets by assigning and recording them to specific facilities and programs and to provide for proof of loss of capital assets for insurance purposes.

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business type activities) and the proprietary fund financial statements. Capital assets reported include **school** district buildings and sites, construction progress, improvements other than buildings and sites, land, and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with a historical cost equal to or greater than \$5,000, **except for intangible right to use lease assets**. The federal regulations governing school **meal lunch** programs require capital assets attributable to the school **meal lunch** program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset per the schedule below:

Class Description	Useful Life
Buildings	50 years
Site Improvements	20 years
Outdoor Equipment	20 years
Roof Replacements	20 years
Audiovisual Equipment	10 years
Machinery and Tools	15 years
Computers	6 years
Communications Equipment	10 years
Furniture and Accessories	20 years
Licensed Vehicles	8 years
Athletic Equipment	10 years
Custodial Equipment and Appliances	15 years
Musical Instruments	10 years

All intangible assets (**except for right to use lease assets**) with a purchase price equal to or greater than \$175,000, with useful life of two or more years, are included in the intangible asset inventory for capitalization purposes. Such assets are recorded at actual historical cost and amortized over the designated useful lifetime applying a straight-line method of depreciation. If there are no legal, contractual, regulatory, technological, or other factors that limit the useful life of

the asset, then the intangible asset needs to be considered to have an indefinite useful life and no amortization should be recorded.

This policy applies to all intangible assets. If an intangible asset that meets the threshold criteria is fully amortized, the asset must be reported at the historical cost and the applicable accumulated amortization must also be reported. It is not appropriate to “net” the capital asset and amortization to avoid reporting. For internally generated intangible assets, outlays incurred by the government’s personnel, or by a third-party contractor on behalf of the government, and for development of internally generated intangible assets should be capitalized.

All equipment used by employees or students to meet the educational mission of the district must be tagged in a manner to identify them as permanent property of the Linn-Mar Community School District.

The district recognizes the importance of classifying leases of intangible assets as assets or liabilities in financial statements. When operating as a lessor, the district will recognize a lease liability and an intangible right-to-use lease asset. When operating as a lessee, the district will recognize a lease receivable and a deferred inflow of resources consistent with the requirements established in GASB 87.

The district recognizes a lease liability and an intangible right-to-use lease asset with an initial value of \$5,000.00 or more. At the commencement of a lease, the district initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date plus certain initial direct costs to place the asset in service. The lease asset is then amortized on a straight-line basis over the life of the lease.

The capital assets managements system must be updated **monthly** to account for the addition/acquisition, disposal, and/or relocation/transfer of capital assets. It is the responsibility of the superintendent in conjunction with the chief financial/operating officer to count and reconcile the capital assets with the capital assets management system on June 30th each year.

It is the responsibility of the superintendent in conjunction with the chief financial officer to develop administrative regulations implementing this policy. It will also be the responsibility of the superintendent [or designee] to educate employees about this policy and its supporting administrative regulations.

Adopted: 7/03
Reviewed: 7/10; 5/15; 12/18
Revised: 10/12; 12/13; 12/19; 6/21; 1/22; 10/22
Legal Reference (Code of Iowa): §§ 257.31(4); 279.8; 297.22-25; 298A
IASB Reference: 802.04
Mandatory Policy

Policy 801.7 Internal Controls

The board expects all board members, employees, volunteers, consultants, vendors, contractors, students, and other parties maintaining any relationship with the school district to act with integrity, due diligence, and in accordance with all laws in their duties involving the school district's resources. The board is entrusted with public dollars, and no one connected with the school district should do anything to erode that trust.

Internal controls are used to help ensure the integrity of district financial and accounting information. Adherence to district-established internal control procedures is the responsibility of all employees of the school district. The superintendent, chief financial officer, business manager, and board secretary ~~[or designee]~~ **are shall be** responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the school district subject to review and approval by the board. Administrators ~~will shall~~ be alert for any indication of fraud, financial impropriety, or irregularity within the administrator's area of responsibility.

Any employee who suspects fraud, impropriety, or irregularity ~~will shall~~ report their suspicions immediately to their immediate supervisor **and/or** the superintendent, the business manager, or a member of the Finance/Audit Committee. The superintendent ~~will shall~~ have primary responsibility for any necessary investigations and will coordinate investigative efforts with the board's legal counsel, auditing firm, **the Iowa Auditor of State's office**, and other internal or external departments and agencies, including law enforcement officials, as the superintendent may deem appropriate.

Employees bringing forth a legitimate concern about a potential impropriety will not be retaliated against and those who do retaliate against such an employee will be subject to disciplinary action up to, and including, discharge.

In the event the concern or complaint ~~about a potential financial impropriety~~ involves the superintendent, the concern ~~will shall~~ be brought to the attention of the board president or vice president, who ~~will shall~~ be empowered to contact the board's legal counsel, **Iowa Auditor of State's office**, insurance agent, auditing firm, and any other agency to investigate the concern or complaint. ~~As the elected leader of the board, the board president will manage the board and related actions including board meetings, analysis of information related to concerns and/or complaints, and all communication internally and externally to the district.~~

~~Upon approval of the board, the superintendent [or designee] may contact the state auditor or elect to employ the school district's auditing firm to conduct a~~

~~complete, or partial, forensic internal control SAS99 audit annually, or otherwise as often as deemed necessary.~~

The superintendent **or board president will shall** ensure the ~~state auditor~~ **Iowa Auditor of State's office** is notified **as required by law** of any suspected embezzlement, ~~or~~ **theft, or other financial irregularity** pursuant to Iowa law. The superintendent **and/or board president in coordination with the Iowa Auditor of State's office, will determine whether to conduct a complete or partial audit.** The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. In the event there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to and including termination.

Adopted: 5/09

Reviewed: 7/10; 5/15; 12/18; 1/22

Revised: 10/12; 12/13

Legal Reference (Code of Iowa): §§11, 279.8

IASB Reference: 707.05

Policy 801.7-R ~~Regulations Regarding~~ Internal Control Procedures ~~Regulation~~

Fraud, financial improprieties, or fiscal irregularities include but are not limited to:

- a. Forgery or unauthorized alteration of any document or account belonging to the district;
- b. Forgery or unauthorized alteration of a check, bank draft, or any other financial document;
- c. Misappropriation of funds, securities, supplies, or other assets;
- d. Impropriety in the handling of money or reporting of financial transactions;
- e. Profiteering because of “insider” information of district information or activities;
- f. Disclosing confidential and/or proprietary information to outside parties;
- g. Accepting or seeking anything of material value, other than items used in the normal course of advertising from contractors, vendors, or persons providing services to the district;
- h. Destroying, removing, or inappropriately using district records, furniture, fixtures, or equipment;
- i. Failing to provide financial records to authorized state or local entities;
- j. Failure to cooperate fully with any financial auditors, investigators, or law enforcement;
- k. Any other dishonest or fraudulent act involving district monies or resources;
- l. Acting for purposes of personal financial gain, rather than in the best interest of the district; and
- m. Providing false, inaccurate, or misleading financial information to district administrators or the board of directors.

~~The superintendent [or designee] will investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. The superintendent and/or board president shall notify the Iowa Auditor of State's office of any suspected fraud, embezzlement, or financial irregularities as required by law. The district will comply with all investigation procedures and scope as directed by the Iowa Auditor of State's office.~~ All employees involved in the investigation ~~will shall~~ be advised to keep information about the investigation confidential. ~~The superintendent and/or board president may engage qualified independent auditors to assist in the investigation.~~

If an investigation substantiates the occurrence of a fraudulent activity, the superintendent and/or board president, or board vice president if the investigation centers on the superintendent, ~~will shall~~ issue a report to the board and appropriate personnel. ~~If final disposition of the matter and any decision to file or not file a criminal complaint, or to refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation, will be made in consultation with district legal counsel.~~ The results of the investigation

~~will~~ **shall** not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know until the results are made public.

Adopted: 5/09
Reviewed: 10/12; 12/13; 5/15; 12/18; 1/22
IASB Reference: 707.05-R(1)

Policy 801.8 Financial Records

Financial records of the school district are maintained in accordance with Generally Accepted Accounting Principles (GAAP) as required or modified by law. School district monies are received and expended from the appropriate fund and/or account. The funds and accounts of the school district will include, but not be limited to:

GOVERNMENTAL FUND TYPE

1. General Fund: **This fund is the chief operating fund of the district. It is used to account for all financial resources except those accounted for and reported in another fund.**
2. Special Revenue Fund: **These funds account for the proceeds of specific revenue sources other than trusts or major capital projects, that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.**
 - a. Management Levy Fund
 - b. Public Education and Recreation Levy Fund (PERL)
 - c. Student Activity Fund
3. Capital Projects Fund: **These funds are used to account for financial resources to acquire or construct major capital facilities or other capital assets (other than those of proprietary funds and trust funds) and to account for revenues from SAVE.**
 - a. Physical Plant and Equipment Levy Fund (PPEL)
 - b. Secure and Advanced Vision for Education (SAVE)
4. Debt Service Fund: **This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.**

PROPRIETARY FUND TYPE: These funds account for operations of the school district operated similar to private business for which a fee is charged to external users for goods or services, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis.

1. Enterprise Fund
 - a. School Nutrition Fund
 - b. **Childcare Fund**
 - c. **Internal Service Fund**
 - d. **Community Education**
 - e. **Preschool (Nonvoluntary, state)**
 - f. Aquatic Center Fund
 - g. Student Store Fund

~~2. Internal Service Fund~~

FIDUCIARY FUNDS: These funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity.

1. Trust
 - a. Expendable Trust Funds
 - b. Non-expendable Trust Funds
 - c. Pension trust Funds
2. Custodial Funds

NON-FIDUCIARY SCHOLARSHIP FUND

Account Groups: **These groups are the accounting records for capital assets and long-term debt.**

1. General Capital Assets Account Group
2. General Long Term Debt Account Group

~~The general fund is used primarily for the education program. Special revenue funds are used to account for monies restricted to a specific use by law. Capital project funds are used to account for financial resources to acquire or construct major capital facilities (other than those of proprietary funds and trust funds) and to account for revenues from SAVE. A debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Proprietary funds account for operations of the school district operated similar to private business, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis. Fiduciary funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity. The account groups are the accounting records for capital assets and long-term debt.~~

The board may establish other funds in accordance with Generally Accepted Accounting Principles (GAAP) and may certify other taxes to be levied for the funds as provided by state law. The status of each fund must be included in the annual report.

It is the responsibility of the superintendent in conjunction with the ~~chief financial officer~~ **school business official** to implement this policy and bring necessary changes in the maintenance of the school district's financial records to the attention of the board.

Adopted: 3/17
Reviewed: 12/18; 1/22
Revised: 2/21

Related Policy: 801.1

Legal Reference (Code of Iowa): §§ 291; 298; 298A; 281 IAC 98

IASB Reference: 701.03

Policy 802.1 Local, State, Federal, and Miscellaneous Revenue

Revenues of the school district are received by the board treasurer [or designee]. Other persons receiving revenues on behalf of the school district will promptly receipt the money and deposit the money in a timely manner.

Revenue, from whatever source, is accounted for and classified under the official accounting system of the school district. It is the responsibility of the board treasurer to deposit the revenues received by the school district in a timely manner. To aid the process of collecting revenues, ACH payments, credit card payments, and other electronic payment systems may be allowed on certain payments due to the district. School district funds from all sources will not be used for private gain or political purposes.

Tuition fees received by the school district are deposited in the general fund. The tuition fees for preschool through 12th grade during the regular academic school year are set by the board based upon the recommendation of the superintendent [or designee] in compliance with current law. Tuition fees for summer school are set by the board prior to offering the program.

The board may charge materials fees for the use or purchase of educational materials ~~in accordance with state code~~. **Educational m**aterials fees received by the school district are deposited in the general fund. It is the responsibility of the superintendent [or designee] to recommend to the board when **educational** materials fees will be charged and the amount of the materials fees.

Rental fees received by the school district for the rental of school district equipment or facilities are deposited in the general fund. It is the responsibility of the superintendent [or designee] to recommend to the board a fee schedule for renting school district property.

The board grants the superintendent [or designee] the authority to contract with a collection agency to collect non-sufficient funds (NSF) checks and unpaid student fees. The use of a collection agency must be communicated to all Linn-Mar patrons in accordance with all state and federal Laws.

Proceeds from the sale of real property are placed in the Physical Plant and Equipment Levy (PPEL) fund. However, following a properly noticed public hearing, the board of directors may elect to deposit proceeds from the sale of real property or buildings into any fund under the control of the school corporation. Notice for the public hearing must be published in a newspaper of general circulation within the district not less than 10 and no more than 20 days prior to the proposed public hearing. Notice of the public hearing must include the date, time, and location of the public hearing and a description of the

proposed action. The proceeds from the sale of other school district property are placed in the general fund.

The board may claim exemption from the law prohibiting competition with private enterprise for the following activities:

- a. Goods and services directly and reasonably related to the educational mission;
- b. Goods and services offered only to students, employees, or guests which cannot be provided by private enterprise as the same or lower cost;
- c. Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;
- d. Goods and services which are not otherwise available in the quantity or quality required by the school district;
- e. Telecommunications other than radio or television stations;
- f. Sponsoring or providing facilities for fitness and recreation;
- g. Food service and sales;
- h. Sale of books, records, tapes, software, educational equipment, and supplies;
- i. Items displaying the emblem, mascot, or logo of the district or that otherwise promote the identity of the district and its programs if sold on district property;**
- j. Souvenirs and programs relating to events sponsored by or at the district if sold on district property; and**
- k. Goods, products, or professional services which are produced, created, or sold incidental to the district's teaching, research, and extension missions.**

It is the responsibility of the superintendent [or designee] to bring to the board's attention additional sources of revenue for the school district.

Adopted: 6/70
Reviewed: 12/13; 5/15; 12/18
Revised: 7/10; 10/12; 1/22
Related Policy: 801.1; 802.8
Legal Reference (Code of Iowa): §§ 12C; 23A; 24.9; 257.2;
279.8; 41; 282.2, .6, .24; 291.12; 297.9-12, .22; 301.1
IASB Reference: 704.01

Policy 802.3 Educational Supply Fees

To eliminate the necessity of collecting small amounts of money throughout the school year for consumable supplies, workbooks, etc., it is policy to collect an educational supply fee from each student at the beginning of each school year.

Students who enroll late or transfer to other schools during the school year will be charged or refunded on a monthly basis. ([Refer to Policy 802.3-R](#))

Educational supply fees for students enrolled in the Homeschool Assistance Program (HSAP) will be the same as regular enrolled students. Students that are enrolled as “homeschool dual enrolled students” will have the educational supply fee prorated for the amount of time they attend classes in a district building.

Adopted: 6/70
Reviewed: 7/10; 12/18; 1/22
Revised: 10/12; 12/13; 5/15
Related Policy: 802.3-R

Policy 802.3-R Educational Supply Fees Regulation

Students who are enrolled after the beginning of the school year will be charged a fee for consumable materials on the following schedule:

Enrolling In	Amount of Fee
September	100%
October	100%
November	100%
December	85%
January	60%
February	60%
March	45%
April	45%
May	0%

Students who drop from enrollment in the district are entitled to a refund on the following schedule:

Withdrawing Enrollment	Amount of Refund
September	50%
October	50%
November	50%
December	50%
January	25%
February	25%
March	0%
April	0%
May	0%

As granted by [Policy 802.1](#), the district will use a collection agency to collect non-sufficient funds (NSF) checks and unpaid fees. At minimum, two attempts will be made via written correspondence.

Educational supply fees for students enrolled in the Homeschool Assistance Program (HSAP) will be the same as regular enrolled students. Students that are enrolled as “homeschool dual enrolled students” will have the educational supply fee prorated for the amount of time they attend classes in a district building based on the tables above.

Policy 802.6 Investments

~~The Board of Directors hereby directs the board treasurer in conjunction with the board secretary to manage the investment of funds for the district.~~ School district funds in

excess of current needs are invested in compliance with this policy. The goals of the school district's investment portfolio in order of priority are:

1. To provide safety of the principal;
2. To maintain the necessary liquidity to match expected liabilities; and
3. To obtain a reasonable rate of return.

In making investments, the school district will exercise the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to meet the goals of the investment program.

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds which are reasonably expected to be used during a current budget year or within 15 months of receipt. When investing operating funds, the investments must mature within 397 days or less. If, during the current budget year an amount of public funds will exceed operating funds by at least 33 percent, the amount of public funds that exceed operating funds by greater than 33 percent may be invested in certificates of deposit at federally insured depository institutions which mature within 63 months or less, in accordance with state and federal laws. When investing funds other than operating funds, the investments must mature according to the need for the funds.

The board authorizes the board treasurer ~~in conjunction with the board secretary~~ to invest funds in excess of current needs in the following investments:

- a. Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- b. Iowa Schools Joint Investment Trust Program (ISJIT);
- c. Obligations of the United States government, its agencies, and instrumentalities;
- d. Certificates of deposit and other evidence of deposit at federally insured Iowa depository institutions; ~~and~~
- ~~e. All other investments authorized or hereafter authorized by the Code of Iowa.~~

It is the responsibility of the board treasurer ~~in conjunction with the board secretary~~ to oversee the investment portfolio in compliance with this policy and the law ~~and to report portfolio compliance to the superintendent semi-annually.~~

~~Where possible, it is the policy of the district to diversify its investment portfolio. Assets are diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.~~

It is the responsibility of the board treasurer ~~in conjunction with the board secretary~~ to bring a contract with an outside person to invest school district funds, to advise on investments, to direct investments, to act in a fiduciary capacity or to perform other services to the board for review and approval. The board treasurer ~~in conjunction with~~

~~the board secretary~~ will also provide the board and superintendent with information about and verification of the outside person's fiduciary bond. Contracts with outside persons will include a clause requiring the outside person to notify the school district within 30 days of any material weakness in internal structure or regulatory orders or sanctions against the outside person regarding the services being provided to the school district and to provide the documents necessary for the performance of the investment portion of the school district audit. Contracts with outside persons will not be based on the performance of the investment portfolio.

The board treasurer ~~in conjunction with the board secretary~~ is responsible for reporting to and reviewing with the superintendent and the board, semi-annually, the investment portfolio's performance, transaction activity, and current investments including the percent of the investment portfolio by type of investment and by issuer and maturities. The report will also include trend lines by month over the last year and year-to-year trend lines regarding the performance of the investment portfolio. It will also be the responsibility of the board treasurer ~~in conjunction with the board secretary~~ to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

It is the responsibility of the board treasurer to deliver a copy of this policy to the school district's depositories, auditor, and outside persons doing investment business with the school district.

It is will also be the responsibility of the board treasurer to develop a system of investment practices and internal controls over the investment practices. The investment practices are designed to prevent losses, to document the officer's and employees' responsibility for elements of the investment process, and to address the capability of the management.

The board treasurer will review the investment practices and internal controls process with the superintendent annually.

Adopted: 6/70
Reviewed: 7/10; 10/12; 12/18
Revised: 12/13; 5/15; 11/18; 1/22
Legal Reference (Code of Iowa): §§ 11.2, .6; 12.62; 12B.10, 10A;
12C; 22.1, .14; 28E.2; 257; 279.29; 283A; 285; 502.701; 633.123
IASB Reference: 704.03-Option II
Mandatory Policy

Policy 802.10 Cash in School Buildings

The amount of cash that may be kept in the school buildings for any one day is sufficient for that day's operations. Funds raised by students are kept in a safe in a secured area and then deposited in the authorized depository in a timely manner.

The minimal amount of cash is kept in the central administration office at the close of the day. Excess cash is deposited in the authorized depository of the school district.

It is the responsibility of the superintendent [or designee] to **develop administrative regulations to** determine the amount of cash necessary for each day's operations, **to establish any necessary petty cash accounts, to determine how often deposits must be made,** and to comply with this policy.

Adopted: 7/10
Reviewed: 10/12; 12/13; 5/15; 12/18
Revised: 1/22
Related Policy: 802.8
Legal Reference (Code of Iowa): § 279.8
IASB Reference: 702

Policy 803.5 Receiving Equipment, Supplies, and Services

All equipment and supplies purchased in the name of the district should be received and verified through the administrative office originating the purchase order. Whenever this procedure is impossible and/or impractical, the business office will be notified by the employee receiving such equipment, supplies, and services.

It is the duty of the business office to certify the receipt of all equipment, supplies, and services.

Adopted: 6/70
Reviewed: 10/12; 5/15; 12/18; 1/22
Revised: 12/13

RESCIND-Does not pertain to current district procedures

Linn-Mar Board of Directors Operations Manual

*A Guide for School Board
Operations and Functions*



3556 Winslow Road
Marion IA 52302

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Introduction

In order to provide the necessary and appropriate leadership for the district, the Linn-Mar Community School District Board of Directors, both collectively and individually, is committed to governing as a professional board of directors. This means a commitment to the principles and practices of professional governance; the sharing of a common understanding of board policies, practices, procedures, and principles; a focus on continuous learning and improvement; and a willingness to serve as a model of effective, ethical leadership for students, staff, and the community.

The *Board Operations Manual* explains the duties, structure, and responsibilities of the Linn-Mar Community School District Board of Directors as per the Iowa Association of School Boards (IASB) recommendations and State of Iowa Code. This manual is a living document and is in no way meant to be the final word as to how the board will direct its business. Each iteration of the board will reflect the personality of that board and may result in additions or revisions.

Board Authority

Board authority is derived from State of Iowa Code, which includes many different powers and duties of school boards. As a corporate body, the board may transact business only with a quorum of its membership present during a regular or special meeting.

According to *Dillon's Rule*, a local school board can only do what it is authorized to do per code, as opposed to home rule where action can be taken unless it is stated in code that the action is not allowed. The Linn-Mar Community School District Board of Directors policy manual includes a listing of the school board's general powers and duties in [Policy Series 200-Board of Directors](#).

The following is a partial listing of the duties and powers the board has the authority to carry out and reflects the authority vested in local school boards:

1. Determine major educational needs and develop plans to meet those needs.
2. Set time and place of regular and special meetings.
3. Fill, by appointment, any vacancies occurring between elections.
4. Employ a superintendent.
5. Approve the employment and salaries of administrators/managers, teachers, principals, other licensed personnel, and staff members.
6. Terminate the contract or immediately discharge any employee subject to the provisions of any applicable law and/or board policy.
7. Become members of the Iowa Association of School Boards and pay dues.
8. Utilize funds received through gifts, devises, and bequests in the general or schoolhouse funds, unless limited by the terms of the grant.

9. Employ legal counsel and bear the cost of litigation.
10. Allow all just claims against the school corporation.
11. Insure against loss of property.
12. Appoint a board secretary and treasurer.
13. Require bonds for individuals having custody of school corporation funds, funds from extra-curricular activities or other sources, and pay premiums from the general fund.
14. Determine district attendance centers and the particular school each student will attend.
15. Maintain attendance centers based upon the needs of school-age students and include in the educational program additional courses, subjects, or activities that fit the needs of the students.
16. Provide transportation services.
17. Acquire, hold, convey, lease, rent, and manage property; real and personal.
18. Incur indebtedness when authorized by the voters of the school corporation.
19. Make rules for its own government.
20. Maintain adequate administration, school staffing, personnel assignment policies, teacher qualifications and licensing requirements, facilities, equipment, grounds, graduation requirements, instructional requirements and materials, maintenance procedures, and policies on extra-curricular activities.
21. Expel students from school for violation of rules established by the board or when their presence is detrimental to the best interests of the school.

Board Member Responsibilities

Board member responsibilities include attending board meetings; being prepared in advance by reading agendas, supporting documentation, presentation materials, and other informational documents; seeking information that is necessary; and suspending all judgement prior to the decision-making process at the board table. Effective board members also resist presenting surprises at board meetings by abiding by board policies and rules and holding off personal decisions until all evidence is in and all board discussion has occurred.

The board is made up of seven members of the Linn-Mar Community School District with each member assuming responsibility for the total board's effectiveness, functions, and efficiency. No individual can speak for or act on behalf of the board. The board acts only when a quorum is present and when a majority of that quorum reaches a decision. The Linn-Mar Community School District Board of Directors strives to be unified and professional at all times. This does not mean, however, that board members cannot have disagreements or open discussions about district issues. Open discussions are encouraged in order to thoroughly examine each issue. Disagreements are to be handled in a respectful manner at all times with board members displaying courtesy for each other and for differing points of view.

Board Ethics

Board member actions, verbal and nonverbal, reflect the attitudes and beliefs of the Linn-Mar Community School District. Therefore, board members must conduct themselves in accordance with the Iowa Association of School Boards' Code of Ethics as outlined in [Policy Series 200](#).

Board members must avoid conflicts of interest, either real or perceived, related to serving on the board. Both Iowa law and board policy describe limitations placed on board members in carrying out their duties, but these limitations cannot address every situation where a conflict of interest may arise. Therefore, board members must be vigilant in avoiding any actions that may be perceived as creating a conflict of interest and disclose any conflicts of interest on an annual basis by completing the district's School Board Conflict of Interest form ([Policy 202.7-E](#)).

Iowa law states that all actions of the board shall be conducted in public, while at the same time the law allows for specific situations and procedures wherein the board may meet in private to discuss confidential information. Board members are privy to confidential information in the course of their service to the district. It is imperative that each board member respect the confidentiality of information shared with them.

Refer to [Policy 202.7-School Board Conflict of Interest](#) and [202.7-E-School Board Conflict of Interest Form](#) for additional information.

Board Guiding Principles

1. Deliberate in many voices but govern in one voice.
2. Cultivate a sense of group responsibility with the understanding that it is the board, not the staff or administration, which is responsible for excellence in governance.
3. Be an active part of the district's leadership team striving to lead the district through a clear mission statement, an articulated vision for the district, shared and commonly understood goals, broad and clearly written policies, and continual monitoring of the performance of the schools and students.
4. Be willing to hold itself to the highest standards of excellence in governance and professional responsibility, including a willingness to hold individual board members and the board as a whole accountable for its actions.
5. Continually monitor its own processes, performance, and progress.
6. Vigorously and intelligently advocate for the district and its students on the local, state, and national levels.
7. Commit both individually and collectively to being well-informed and educated on local, state, and national educational issues, initiatives, and practices.
8. Regularly communicate as one voice while exercising confidentiality, when appropriate, to all stakeholders about district performance, direction, initiatives, issues, and ideas.

9. Formally and informally recognize and celebrate school, staff, and student success.
10. Insist on the pursuit of excellence on the part of all with a role in the district; staff, students, and board members.
11. Always strive to act in the interest of what is best for all students, believing that all students can learn and succeed at a high level.
12. Serve as a model of positive, professional, and ethical conduct in an open and transparent manner.

Board Meetings

Work Session Agenda Format:

- 100: Call to Order and Determination of a Quorum
- 200 Adoption and/or Revision of the Agenda
- 300: Informational Reports and Discussion
- 400: Adjournment

Work sessions will have the following characteristics:

1. No formal board action or decisions will take place;
2. Discussions are informational or for data analysis;
3. Are for building board member awareness and learning; and
4. Are for board member team building.

Regular Session Agenda Format:

- 100: Call to Order and Determination of a Quorum
- 200: Adoption and/or Revision of the Agenda
- 300: Audience Communications
- **400: Mission Moment**
- ~~4~~500: Informational Reports ~~and Discussion~~
- ~~5~~600: Unfinished Business
- ~~6~~700: New Business
- ~~7~~800: Consent Agenda
- ~~8~~900: Board Communications and Calendar
- ~~9~~1000: Adjournment

The board shall make rules for its own governance. The board may make and enforce reasonable rules for the conduct of its meetings to ensure they are orderly and free from interference or interruption by spectators. The Linn-Mar Board of Directors has chosen to follow *Robert's Rules of Order, Revised* latest edition as a procedural model for operational purposes.

Board meetings shall be held at a place accessible to the public and at a time reasonably convenient to the public, unless such a place or time is impossible or impractical which shall be stated in the minutes. The public may use cameras or recording devices at any open meeting.

Board meetings are held IN the public, but not FOR the public. Meetings are to conduct district business in an open and transparent manner, not to engage in dialogue with the public. Public comments are allowed at the start of each open, regular meeting; but not during the order of business. Guidelines for addressing the board are outlined in the agenda and shared with the public prior to the audience communications section of the meeting. The guidelines for public participation in board meetings are also found in policies [204.7-Board Meeting Agendas](#) and [204.9-Public Participation in Board Meetings](#).

When participating in discussion, the board directs the superintendent and administration. The directive will be restated for clarity and conciseness by the board president to ensure there is common agreement and consensus from the entire board. Board meetings should allow business to be transacted efficiently, protect individual rights, and maintain the working relationship among members.

The role of the superintendent during board meetings will be that of advisor and facilitator in helping the board work through its business and reach decisions. As the chief executive officer of the district and the chief advisor to the board, the superintendent will provide timely information, materials, adequate time for deliberation, and recommendations given prior to board meetings and prior to board deliberations when making decisions. Reports, presentations, and documentation will follow a format developed by the superintendent and shared with the board.

Reports to the board during regular meetings will be concise. Written materials will be provided to the board in advance for their review and preparation for the presentations. All visual aids will be of a quality that the board and audience can view from their seats. The preferred format is electronic projection.

The board is to come prepared and ready to participate in the discussion and decision-making process. The board will also be given advance notice as to whether or not presentations or reports are for information only or if they are for deliberations and/or action.

Board Committees and Advisories

The administration will inform all board advisory committees of requirements as stated in legislation regarding open meetings. The board will be aware that any committee that it appoints is under the open meetings law requirement. Care will be taken to assess whether a committee already functioning in the district may be used for the purposes of the board, rather than the creation of a new committee.

Board members are encouraged to be active on committees and other advisory groups that function within the district. Board member participation is to be advisory only, since it might be

construed that a board member may have the potential to persuade others with their vote. Therefore, no board member will be a committee chairperson or a voting member of a committee or advisory group within the district.

Schedules

It is important for board members to be actively involved in board events to not only learn about the district, but to also show support for Linn-Mar and advocate for the district. Therefore, board members are expected to attend board meetings, school and site visits, special meetings for community input, and other meetings and events throughout the district and community. A rotating schedule will allow board members to attend Marion City Council meetings in order to facilitate communication between the two entities.

Schedules for board meetings, school/site visits, and committee/advisory meetings are developed at the beginning of each school year. Ongoing calendars can be found at the end of each board meeting agenda and on the board/policy website (<http://.policy.linnmar.k12.ia.us/>).

Policy

A school board fulfilling its policy-making duties fulfills the board's most important function. Written board policy represents that the school district is managed in a business-like manner and informs all stakeholders of the board's intent, goals, and objectives. Written policy fosters stability and continuity whenever board members or district personnel changes. Written policy also disarms critics by providing clear-cut, thoroughly researched, and planned solutions.

Written board policies have the same force and effect in a school district as Iowa laws have in the state, and as federal laws have in the country.

Iowa Code places the authority to develop and adopt policy for a school district in the hands of the school board. The Iowa State Department of Education Educational Standards, which set the requirements for an accredited education program, require the board to adopt and maintain a board policy manual. The district's board policy manual can be accessed via the district's school/policy website (<http://.policy.linnmar.k12.ia.us/>).

If an issue or area of concern is one that only the board can change and determine, it is policy. If an issue or area of concern is one that the administration can change, it is administrative regulation.

Policy Development

The policy development process has been designed so that several sources of input can be given to the board regarding review and development of its policies. By law, each board policy must be reviewed at least once every five years.

A policy committee made up of board members, the superintendent, and key administrators will be used to review board policies and make recommendations to the board. The policy committee will meet regularly during the school year to review the policies. It will be the duty of this committee to review the policies for accuracy, content, appropriateness, timelines, and necessity. In order to accomplish this, each member of the committee will review current board policies and recommendations for changes that have been communicated to the district by the Iowa Association of School Boards (IASB), along with state and federal requirements and changes.

Policy committee recommendations will be presented to the board during regular meetings for discussion, first and second readings, and adoption upon board approval.

Relationships and Communications

There are two types of communications that board members will incur, internal (owner/district) and external (customer/patron). Board members should assess all communications and be aware of which type of communication they are being engaged in at all times.

As board members engage in communication with various patrons, they should remember that patron concerns should be addressed from the lowest level of authority first and then, if not satisfied, patrons should work upward to the superintendent or board level. (Ex: teacher>building administrator>human resources>superintendent>board) Patrons should be directed to contact the superintendent regarding an issue only after exhausting the appropriate channels of communication.

Internal Communications and Relationships

Board members are encouraged to interact and communicate with staff members as a means of gathering information and knowledge of the workings of the district. If staff members want board members to solve managerial issues, or when a board member is not satisfied with staff performance, these situations should be directed to the superintendent for resolution, supervision, or evaluation.

Board members need to separate their role as a board member from their role as a parent/patron when dealing with staff and administrators and should clarify which role they are in when communicating with staff and administrators. Administrators or staff may be hesitant to speak openly with board members for fear of retribution, especially if the conversation includes a complaint about district operations.

Staff should reflect respect for the district and its employees when stating concerns or opinions, and their concerns and opinions should be based on factual information not rumors. When listening to and speaking with staff members, conversations should be mutually respectful of the district, board, and all employees. All board members and staff are governed by the board

policies which prohibit retaliation, bullying, or discrimination.

The board needs to exercise caution in personnel issues. Board members must always keep in mind that they are the final hearing officers in any personnel dispute. If a board member becomes involved in a personnel issue, they may need to recuse themselves from a hearing due to the possibility of being prejudiced. For that reason, personnel issues should be handled only by administrators hired for that purpose.

Any discussion by the board that could be interpreted as evaluative must be done in a meeting with the employee given the opportunity to be present to give their side of the issue, as well as the option of a closed session. Staff members may try to have board members solve problems outside board meetings, or a board member may not be satisfied with staff performance, but according to board procedure and policy these situations should be directed to the superintendent for resolution, supervision, or evaluation.

The board and staff members (certified and classified) will engage in a variety of communication strategies. Board retreats are one option that has been successfully used to further interaction and open communication.

Internal Board and Superintendent Relationship/Communications

Because of the relationship the board and superintendent must have to conduct the work of the district, it is imperative that they keep each other informed of current issues. There should not be surprises at board meetings from either the board or superintendent. Board members will refrain from lobbying efforts with other board members outside of board meetings.

The superintendent will publicly support the Linn-Mar Board of Directors and its decisions, and the board will publicly support the superintendent and his/her decisions. Additionally, each board member is expected to publicly support decisions reached by the board as a whole, even if the board member voted with the minority on an issue.

Board members will be charged with maintaining relationships within the board in accordance with board standards per the Iowa Association of School Boards (IASB).

External (Public) Relationships and Communications

Reminder: There are two types of communications that board members will incur, internal (owner) and external (customer). Board members should assess and be aware of which type of communication they are being engaged in at all times. Patron concerns should be addressed from the lowest level of authority first and then, if not satisfied, patrons should work upward to the superintendent or board level. Patrons should be directed to contact the superintendent regarding an issue only after exhausting the appropriate channels of communication.

On controversial issues, the board will have a public statement drafted by the superintendent that board members may utilize for any public comment that needs to be made. As individuals, board members should support the actions and statements of the board. It is board procedure

that the entire board be polled by the president prior to any public statement being made on behalf of the board as a whole. The board president shall be the official spokesperson for the board. The superintendent may also speak publicly on behalf of the board. If any board member wishes to address a point of view before the public, it is imperative that each board member communicates that they are speaking from their own personal viewpoint versus a board viewpoint in such a manner that does not contradict the work of the board or district.

Per board [Policy 1001.2-News and Media Relations](#), The board president shall be the spokesperson for the board and the superintendent shall be the spokesperson for the district. It shall be the responsibility of the board president and superintendent to respond to inquiries from the media about the district. Members of the news media seeking information about the district shall direct their inquiries to the superintendent [or designee]. The superintendent [or designee] shall accurately and objectively provide the facts and the board's position in response to inquiries from the news media about the district.

Per board [Policy 205.5-Board Members Social Media Engagement](#), Only the board president is designated as official spokesperson authorized to speak on behalf of the board. Any postings by board members about district related matters on their individual social media accounts shall not be considered official action of the district. Official statements of the district shall be made only on district social media accounts through the designated spokesperson of the district or the entire board speaking as a governing body

If using social media to discuss district-related matters, board members should be aware that they may be prohibited from blocking individual communications and posters based upon the content of their posts. This may constitute viewpoint discrimination, which is when a governmental actor treats speech differently based on the opinion or perspective of the speech or speaker, which is prohibited by the US and Iowa constitutions.

If individual school board members have a dedicated social media page affiliated with their role as a school board member, a statement should be included on the main page description noting that all content and actions of the page represent opinions of the individual only and are not statements of the school board or district. Best practice would be to state that the content does not represent official comments from the school board but represents personal reflection.

The board's strategic planning process will include a plan for district public relations and communications developed by and implemented by the administration and relevant departments.

Refer to policies [205.5-Board Members Social Media Engagement](#), [1001.2-News and Media Relations](#), [403.35-Social Networking](#), and [403.42-Employee Expression](#) for additional information.

Signatures of LMCS D Board of Directors

Barry Buchholz

Brittania Morey

Justin Foss

Laura Thomas

Katie Lowe Lancaster

Melissa Walker

Midhat Mansoor

Finance/Audit Committee Commission (F/AC)

Statement of Purpose:

The purpose of the committee is to assist the board in discharging its responsibilities relating to financial oversight, budget, internal controls, financial policies, capital structure, and other related matters while helping to achieve the mission and vision of the Linn-Mar District. The Finance/Audit Committee shall serve a dual purpose for the district.

1. Finance Role:
 - a. Oversee the financial affairs of the district
 - b. Review and make recommendations to the board regarding district financial affairs and policies.
2. Audit Role: Oversight of external and internal audit processes

Committee Composition:

The committee shall be made up of up to three members of the Board of Directors, the chief financial officer/board treasurer, and the board secretary. Ad hoc members shall be appointed on an as needed basis for matters of technical expertise or tacit knowledge. Committee members must be capable of:

- Meeting on a quarterly basis (minimum);
- Demonstrating a willingness to learn about school finance;
- Broadly understanding the fiduciary responsibility as it relates to public funds;
- Objectively evaluating proposed finance related decisions;
- Asking questions that are representative of the understanding of the rest of the board;
- Bringing a positive, constructive attitude and well-developed emotional intelligence to work with the board; and
- Effectively communicating financial related matters to the broader constituency.

Responsibilities:

- Monitor the district budget: 1) ensure funds are spent to accomplish strategic initiatives as described within the Strategic Plan and 2) ensure the district is operating in a fiscally sustainable manner;
- Regularly review financial and operational metrics;
- As appropriate, provide reports and guidance to the full board;
- Review and recommend major district expenditures;
- Ensure compliance of existing policies and/or recommend new policies as it relates to the finance and business operations of the district;
- Provide analysis and guidance related to capital and debt issuances;
- Analyze financial implications of any proposed or enacted legislation by local, state, or federal governments; and
- Confer with the independent auditor to ensure the financial affairs of the district are in order.

Policy/Governance Committee Commission

Statement of Purpose:

The Board of Directors for the Linn-Mar Community School District calls for the board to appoint a Policy/Governance Committee to review and enact board policy to provide broad rules and guidelines governing the school district operations, which are developed within the overall framework of state laws and regulations as well as help to achieve the mission and vision of the Linn-Mar Community School District and to train board members in their work and the work of the district.

The expected outcome from the work of this committee will be to ensure an effective board and district by guaranteeing that the board:

- Has a current policy manual that is responsive to all federal and state laws and requirements;
- Has a policy manual that is responsive to local community needs;
- Has a three-year policy manual review cycle;
- Has a board learning agenda;
- Communicates policy changes to the broader constituency; and
- Systematically engages in policy setting, enforcement, and execution.

Committee Composition:

The committee shall be made up of up to three members of the Board of Directors (to be appointed at the annual organizational meeting): the board secretary, the superintendent, and staffed by a member of the executive office. Ad hoc members shall be appointed on an as needed basis for matters of technical expertise or tacit knowledge. Committee members must be capable of:

- Meeting on a quarterly basis (minimum);
- Objectively evaluating proposed policy changes;
- Identifying, cultivating, and brainstorming avenues of policy development;
- Bringing a positive, constructive attitude and well-developed emotional intelligence to work with the board;
- Demonstrating an eagerness to become an expert in high-impact governance; and
- Assuming responsibility for developing board policies.

Commission:

The committee is commissioned to develop the board by focusing on:

- Policy:
 - Policy Setting (Governance):
 - Lead the board in regularly reviewing and updating the board policy manual
 - Help initiate policy design
 - Policy Management (Stewardship):
 - Help manage policy library
 - Maintain policy history
 - Policy Enforcement and Execution (Operational Implementation):
 - Conduct policy performance review and audit
- Board Learning:
 - Create and maintain board learning plan
 - Survey individual board member needs
 - Stay abreast of staff learning plan and district strategic efforts related to staff development

- Knowledge:
 - Design and oversee a process of board orientation to include providing information prior to election as a board member and, when needed, during the first cycle of board activity for new board members.
 - Design and implement an ongoing program of board information and education.
- Effectiveness:
 - Lead the periodic assessment of the board's performance. Propose, as appropriate, changes in board structure, roles, and responsibilities.
 - Provide ongoing counsel to the board president and other board members on steps to take to enhance board effectiveness.
 - Regularly review the board's practices regarding member participation, conflict of interest, confidentiality, etc., and suggest improvements as needed.
 - Periodically review and update the board's policies and practices.
 - Conduct meeting analysis on an as needed basis.

Career and Technical Education Advisory Committee Commission (CTE)

Statement of Purpose:

The Board of Directors for the Linn-Mar Community School District calls for the board to appoint a Career and Technical Education Advisory Committee (CTE) to make recommendations to the board in the areas of career and technical education. The expected outcome of this committee will be to ensure that students are exposed to a well-rounded experience in the career and technical education fields as well as help to achieve the mission and vision of the Linn-Mar Community School District.

Committee Composition:

The committee shall consist of members representing parents, teachers, administrators, and representatives from the community, which may include representatives of business, industry, labor, community agencies, higher education, or other community constituents. To the extent possible, committee membership shall have balanced representation with regard to race, gender, national origin, and disability.

Commission:

The committee is commissioned to:

1. Receive updates from administration and teaching staff in regard to the Linn-Mar Career and Technical Education programs;
2. Discuss and explore the current programs, as well as look at potential enhancements and changes to the curriculum and course offerings;
3. Align and implement initiatives from the state and federal levels;
4. Assess progress toward strategic initiatives as outlined in the district's *Strategic Plan*;
5. Assess progress at the department, programmatic, and student level and make recommendations for future growth opportunities;
6. Report areas of strength and continued areas of focus, as appropriate, to the board and community;
7. Utilize the expertise of the counseling department in order to better facilitate student Pathways to Success within the CTE framework; and
8. Work with community partners (MEDCO, Marion Chamber of Commerce, City of Marion, Kirkwood Community College, Marion Independent School District, Iowa BIG, etc.) to provide comprehensive and coordinated opportunities for Linn-Mar students to experience and pursue future Pathways to Success within the CTE framework.

School Improvement Advisory Committee Commission (SIAC)

Statement of Purpose:

The Code of Iowa (280.12) calls for the board to appoint a School Improvement Advisory Committee (SIAC) to make recommendations to the board. This committee is charged to make recommendations to the board in several areas based on analysis of the needs assessment data. The board will use these recommendations to adopt annual improvement goals that will help to achieve the mission and vision of the Linn-Mar Community School District.

Committee Composition:

The advisory committee shall consist of members representing students, parents, teachers, administrators, and representatives from the community which may include representatives of business, industry, labor, community agencies, higher education, or other community constituents. To the extent possible, committee membership shall have balanced representation with regard to race, gender, national origin, and disability (280.12(1)). Ad hoc members shall be appointed on an as needed basis for matters of technical expertise or tacit knowledge.

Commission:

The committee is commissioned to make recommendations to the board to help determine the following:

1. Major educational needs;
2. Student learning goals;
3. Long-range and annual improvement goals that include, but are not limited to, the state indicators that address reading, mathematics, and science achievement;
4. Desired levels of student performance;
5. Progress toward meeting the goals set out in paragraphs “b” through “d” as referenced in the Iowa Code; and
6. Harassment or bullying prevention goals, programs, training, and other initiatives (280.12(2)).

In addition, the board shall consider recommendations from the School Improvement Advisory Committee to infuse character education into the educational program (280.12(3)).

At least annually, the School Improvement Advisory Committee shall also make recommendations to the board with regard to, but not limited to, the following:

1. Progress achieved with the annual improvement goals for the state indicators that address reading, mathematics, and science;
2. Progress achieved with other locally determined core indicators; and
3. Annual improvement goals for the state indicators that address reading, mathematics, and science achievement.



**INSPIRE LEARNING.
UNLOCK POTENTIAL.
EMPOWER ACHIEVEMENT.**

BOARD OF DIRECTORS MINUTES DECEMBER 9, 2024

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100: CALL TO ORDER & DETERMINATION OF A QUORUM

The meeting of the Linn-Mar Board of Directors was called to order at 5:00 PM in the boardroom of the district administration building (3556 Winslow Rd, Marion). Roll was taken to determine a quorum. Present: Buchholz, Foss, Lowe Lancaster, Mansoor, Morey, and Thoms. Absent: Walker. Administration present: Kortemeyer, Galbraith, Wear, Ramos, Nelson, and Frick. Absent: Christian.

200: ADOPTION OF AGENDA – Motion 67-12-09

MOTION by Morey to approve the agenda as presented. Second by Buchholz. Voice vote, all ayes. Motion carried.

300: AUDIENCE COMMUNICATIONS *(SPG #1-Community Engagement)*

No audience communications received.

400: MISSION MOMENT *(SPG #1-Community Engagement / BG #2.e-Student Learning)*

Board members highlighted the generosity of district staff and families in hosting “giving trees” to collect holiday gifts and food items for families in need, the excitement of parents of the LM Bowling teams, and the success of the eSports teams.

500: INFORMATIONAL REPORTS

501: LM High School Program of Studies Report – Exhibits 501.1 and 701.1

(SPG #2-Learning Excellence / BG #2.b-Student Learning)

Mark Hutcheson, Director of High School Teaching & Learning, reported on the 2025-26 Linn-Mar High School Program of Studies including information on new courses, reactivated courses, and dropped/deactivated courses.

502: Diversity/Equity/Inclusion Committee Report

(SPG #1-Community Engagement / BG #3.d-District Culture)

Director Thomas reported that during the November 18th DEI Committee meeting topics included an introduction of new members, small group discussions with administrators and leaders from around the district, brainstorming of ideas for professional development opportunities, and information on the Iowa School Report Card performance profiles.

503: IASB & UEN Annual Meetings Report (BG #1.b-Visionary Team)

Director Buchholz reported on the Iowa Association of School Boards annual convention delegate assembly. Board members also shared they were grateful for the opportunity to attend the convention and learned a lot from the various educational sessions.

504: Marion City Council Report (SPG #1-Community Engagement / BG #3.d-District Culture)

Directors Morey and Thomas reported that during the November 21st and December 5th Marion City Council meetings there were no items pertaining to the district.

505: Career & Technical Education Advisory Report

(SPG #1-Community Engagement / BG #3.d-District Culture)

Director Mansoor reported that during the December 4th CTE Advisory meeting topics included preparation for the February 5th meeting that will focus on workforce needs and workplace learning, the Iowa School Report Card performance profiles, state funding, enrollment data, and outreach opportunities.

506: Finance/Audit Committee Report (SPG #5-Resource Management / BG #3.c-District Culture)

Director Foss reported that during the December 5th Finance/Audit Committee meeting topics included a review of the current and upcoming year budgets, performance bonds, reconvening of the Facilities Advisory Committee, a continued review of the new activities center, student support associate needs, and security upgrades.

507: Superintendent’s Report – Exhibit 507.1 (SPG #1-Community Engagement)

Superintendent Kortemeyer shared several district honors and highlights, extended thanks for everyone’s support of the recent construction projects, certified enrollment data including information on school vouchers, first quarter chronic absenteeism data, her recent meeting participation, and updates on the current construction projects. Thanks were also shared with the high school staff on their work in hosting the recent student conferences and to the parents for their attendance.

600: UNFINISHED BUSINESS

700: NEW BUSINESS (SPG #5-Resource Management / BG #1.c-Visionary Team & #3.c-District Culture)

701: Approval of LM High School 2025-26 Program of Studies – Exhibit 701.1

MOTION by Buchholz to approve the Linn-Mar High School Program of Studies for 2025-26 as presented in Exhibit 701.1. Second by Mansoor. The board asked for clarification on the blended learning program offerings and Mark Hutcheson, Director of High School Teaching & Learning, shared an overview of the program. Voice vote, all ayes. Motion carried. – **Motion 68-12-09**

702: Approval of Early Graduation Requests – Exhibit 702.1 – Motion 69-12-09

MOTION by Morey to approve the early graduation requests as presented. Second by Thomas. Congrats were extended to the students. Voice vote, all ayes. Motion carried.

Belekevich, Dylan	Knudson, Logan	Norris, John	Voyek, Toby
Christenson, Katherine	Millhollin, Macklane	Tindoc, Thurenzo	

703: Approval to Set Public Hearing – Motion 70-12-09

MOTION by Thomas to set a public hearing for 5:00 PM on Monday, January 13, 2025, in the boardroom of the district administration building regarding recommended changes to the 2025-26 school year calendar and the proposed 2026-27 school year calendar. Second by Morey. Voice vote, all ayes. Motion carried.

704: Approval of Fundraising Requests – Exhibit 704.1 – Motion 71-12-09

MOTION by Thomas to approve the fundraising requests as presented in Exhibit 704.1. Second by Buchholz. Voice vote, all ayes. Motion carried.

705: Approval of SBRC Application-Open Enrollment – Exhibit 705.1

MOTION by Morey to approve the School Budget Review Committee application for a modified supplemental amount of \$1,334,658.00, for open enrolled out students not on the prior year headcount. Second by Thomas. Galbraith clarified that SBRC is a state-level spending authority and that the request is for the authority to spend additional funds, not to receive additional funds. Galbraith also clarified that the amount is lower than the previous year. Voice vote, all ayes. Motion carried. – **Motion 72-12-09**

706: Approval of SBRC Application-LEP – Refer to Exhibit 705.1

MOTION by Buchholz to approve the School Budget Review Committee application for a modified supplemental amount of \$43,903.00, for Limited English Proficient instruction for English Language Learner students served beyond five years. Second by Morey. Galbraith clarified that this is for students served past four years in grades K-12. Voice vote, all ayes. Motion carried. – **Motion 73-12-09**

707: Approval of Education Support Personnel Salary Supplement

MOTION by Buchholz to approve the distribution of the Education Support Personnel Salary Supplement appropriated by the Iowa General Assembly to the Iowa Department of Education to regular and part-time employees of the school district who are not salaried, per House File 2612, Division III, Section 52. Second by Thomas. Foss clarified that these are funds from the State to the specified employees. Voice vote, all ayes. Motion carried. – **Motion 74-12-09**

800: CONSENT AGENDA (SPG #4-People/Culture & #5-Resource Mngmt / BG #3.a, c, d-District Culture)

MOTION by Morey to approve the consent agenda as presented. Second by Thomas. President Lowe Lancaster read the following statement, "After our last board meeting we received concerns from the community that the hand tally prior to the roll call vote for board president was not made public. Thus, in the interest of full transparency, we are including the full results of the hand tally in our November 11th minutes so members of the public can see how each board member initially cast their support for our candidates for board president." Congratulations were shared with the retirees. Voice vote, all ayes. Motion carried. – **Motion 75-12-09**

801: Personnel

Certified Staff: Resignation

Name	Assignment	Dept Action	Reason
Kretschmar, Kelly	IC: Principal	3/31/25	Retirement

Classified Staff: Assignments/Reassignments/Transfers

Name	Assignment	Dept Action	Salary Placement
Akili, Nadine	From EX to IC Student Support Assoc	11/14/24	Same
Caryl, Rachael	EH: Student Support Associate	1/6/25	LMSEAA A, Step 1
Eiben, Melody	LMHS: Student Support Associate	12/2/24	LMSEAA A, Step 1
Epps, Abrianna	LMHS: Student Support Associate	12/16/24	LMSEAA A, Step 1
Greiner, Barbara	EH: Student Support Associate	12/3/24	LMSEAA A, Step 1
Kauffman, Sheila	NS: From Sub to HP Cashier/General Help	11/11/24	PTNS+.25, Step 1
Luckman, Jazlynn	WF: Student Support Associate	12/16/24	LMSEAA A, Step 1
Martinez, Hugo	O&M: Custodian from .6 to 1.0 FTE	11/11/24	Same
McPhee, Micail	WF: Student Support Associate	11/19/24	LMSEAA A, Step 1
Mukundan, Jayashree	EH: Student Support Associate	11/6/24	LMSEAA A, Step 1
Pietropinto, Andrew	O&M: Custodian from .75 to 1.0 FTE	11/11/24	Same
Scherbaum, Nate	O&M: BP from Custodian to Lead Custodian	11/25/24	LMSA C, Step 2 +.75
Welsh, Mikayla	BW: Student Support Associate	11/25/24	LMSEAA A, Step 1
White, Timothy	BP: Student Support Associate	11/18/24	LMSEAA A, Step 1

Classified Staff: Resignation

Name	Assignment	Dept Action	Reason
Clabough, Sandy	Admin Bldg: Accounts Payable	1/31/25	Retirement
Harger, Austin	NE: Custodian	11/19/24	Terminated
Hedlund, Amy	NE: Student Support Associate	11/21/24	Other employment
Hennings, Kelly	District Nurse	1/6/25	Personal
Herdlicka, Peggy	NS: NE General Help	11/25/24	Personal
Koch, Carley	LG: Health Assistant	11/27/24	Personal
Lloyd, Lisa	LMHS: Student Support Associate	1/8/25	Retirement
Matthews, Ann	BW: School Counselor's Secretary	1/10/25	Retirement
Mays, Arianna	EH: Student Support Associate	11/21/24	Personal
Nevitt, Myrnae	EH: Student Support Associate	12/20/24	Personal

Co/Extra-Curricular Staff: Assignments/Reassignments/Transfers

Name	Assignment	Dept Action	Salary Placement
Callahan, Megan	LMHS: Choreography Assistant	11/26/24	\$500.00
McConahay, Gina	BP: Choir Accompanist	9/9/24	\$600.00
Tedrow, Rene	LMHS: LM Buddies Sponsor	8/23/24	\$850.00

Co/Extra-Curricular Staff: Resignation

Name	Assignment	Dept Action	Reason
McDermott, Charlotte	LMHS: Head JV/Asst Varsity Volleyball Coach	11/5/24	Personal

802: Approval of November 11th Board Minutes – Exhibit 802.1

803: Approval of Bills/Warrants – Exhibit 803.1

804: Approval of Contracts/Agreements – Exhibits 804.1-7

1. NextGrad partnership agreement with LM High School for digital info kiosk
2. Kirkwood Community College student teaching agreement
3. Piper Sandler amendment to agreement to serve as dissemination agent for secondary market disclosure
4. Dryspace Inc., change order #1 regarding Linn-Mar High School and Indian Creek Elementary roof replacement project
5. Peak Construction change order #16 regarding new administration building
6. Kevin Duggan independent contractor agreement for work with music/show choir
7. Adam Miller independent contractor agreement for work with LMHS show choir
8. Interagency agreements for Special Education instructional programming with College CSD (2) and Goodwill of the Heartland Career Connections (1). *For student confidentiality exhibits are not provided.*

805: Informational Financial Reports – Exhibits 805.1-2

1. School Finance and Cash Balance Reports as of 10/31/23
2. School Finance and Cash Balance Reports as of 10/31/24

900: BOARD CALENDAR & COMMUNICATIONS

901: Board Calendar & Communications

President Lowe Lancaster reviewed the board calendar.

Date	Time	Event	Location
December 12	9:00 AM	Policy Committee Meeting	Boardroom
<i>December 13</i>	<i>9:00 AM</i>	<i>Legislators Visit</i>	<i>Boardroom</i>
December 16	5:00 PM	Diversity/Equity/Inclusion Committee (DEI)	Boardroom
December 19	5:30 PM	Marion City Council (<i>Morey</i>)	City Hall
<i>December 20</i>	--	<i>Two-Hour Early Dismissal (All Grades)</i>	--
<i>December 23-29</i>	--	<i>No School – Winter Break</i>	--
Date	Time	Event	Location
<i>January 1-3</i>	--	<i>No School – Winter Break</i>	--
January 9	8:30 AM	Finance/Audit Committee	Boardroom
January 9	5:30 PM	Marion City Council	City Hall
<i>January 10</i>	--	<i>End of Second Quarter</i>	--
<i>January 13</i>	--	<i>No School – Professional/Workday</i>	--
January 13	5:00 PM	LMCSD Board of Directors Meeting	Boardroom
<i>January 20</i>	--	<i>No School – Professional Day</i>	--
January 20	5:00 PM	Diversity/Equity/Inclusion Committee (DEI)	Boardroom
January 23	5:30 PM	Marion City Council	City Hall
January 27	5:00 PM	LMCSD Board of Directors Meeting	Boardroom
<i>January 28</i>	<i>9:00 AM</i>	<i>IASB Day on the Hill</i>	<i>Des Moines</i>

902: Board Committees/Advisories

Required Board Committees/Advisories

Committee/Advisory	Board Representatives
Finance/Audit Committee (F/AC)	Buchholz, Foss, Morey
Policy Committee	Lowe Lancaster, Thomas, Walker
Career & Technical Education Advisory (CTE)	Mansoor, Morey, Thomas
School Improvement Advisory Committee (SIAC)	Lowe Lancaster, Mansoor, Morey

Additional District Committees/Advisories

Committee/Advisory	Board Representatives
Diversity/Equity/Inclusion Committee (DEI)	Lowe Lancaster, Thomas
Facilities Advisory Committee	Foss, Mansoor, Morey
Venture Academics Advisory (VAA)	Morey, Walker
LMHS School Counselors Advisory	Mansoor, Walker
MEDCO Community Promise Advisory	Buchholz
Linn County Conference Board	Buchholz
Legislative Liaisons	Foss, Thomas

1000: ADJOURNMENT – *Motion 76-12-09*

MOTION by Buchholz to adjourn the meeting at 6:14 PM. Second by Mansoor. Voice vote, all ayes. Motion carried.

Katie Lowe Lancaster, Board President

Jonathan Galbraith, Board Secretary/Treasurer

**BOARD OF DIRECTORS WORK SESSION MINUTES
DECEMBER 9, 2024**

100: CALL TO ORDER & DETERMINATION OF A QUORUM

The work session of the Linn-Mar Board of Directors was called to order at 6:25 PM in the boardroom of the district administration building (3556 Winslow Rd, Marion). Roll was taken to determine a quorum. Present: Buchholz, Foss, Lowe Lancaster, Mansoor, Morey, and Thomas. Walker attended electronically. Administration present: Kortemeyer, Galbraith, Nelson, and Ramos.

200: ADOPTION OF AGENDA – Motion 77-12-09

MOTION by Buchholz to approve the agenda as presented. Second by Morey. Voice vote, all ayes. Motion carried.

300: WORK SESSION *(BG #1.b-Visionary Team)*

Siobhan Schneider, Iowa Association of School Boards Associate Executive Director of Board Leadership and Legal Services, facilitated a board development workshop that included information on the board's role in policy making, understanding policy revisions, and a review of Policy 205.5 (Board Member Social Media Engagement) and the Board Operations Manual.

400: ADJOURNMENT – Motion 78-12-09

MOTION by Buchholz to adjourn the work session at 8:06 PM. Second by Foss. Voice vote, all ayes. Motion carried.

Katie Lowe Lancaster, Board President

Jonathan Galbraith, Board Secretary/Treasurer

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 12/05/2024 - 01/08/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
Fund: AQUATIC CENTER		
CENTRAL IOWA AQUATICS	DUES AND FEES	\$4,059.00
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$14,870.41
HASTY AWARDS	GENERAL SUPPLIES	\$351.90
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$274.62
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$1,174.22
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$274.62
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$1,174.22
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$786.66
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$776.75
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$1,165.79
IOWA SWIMMING INC	DUES AND FEES	\$3,216.00
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$7.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$19.17
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$911.06
STATE HYGIENIC LABORATORY	GENERAL SUPPLIES	\$14.50
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$474.21
Fund Total:		\$29,550.63
Fund: DEBT SERVICE		
UMB BANK, N.A.	INTEREST	\$1,201,329.62
UMB BANK, N.A.	OTHER PROFESSIONAL SERVICES	\$300.00
Fund Total:		\$1,201,629.62
Fund: GENERAL		
A-1 RENTAL, INC	RENTALS EQUIPMENT	\$603.00
ABILITY PHYSICAL THERAPY, P.C.	OTHER PROFESSIONAL SERVICES	\$3,833.33
ACCESS SYSTEMS	GENERAL SUPPLIES	\$1,206.43
ACTERRA GROUP LLC	GENERAL SUPPLIES	\$70.10
ADAIR JACQUELINE	STAFF TRAVEL	\$18.10
ADVANCE AUTO PARTS	TRANSP. PARTS	\$27.09
ADVANTAGE CHIROPRACTIC	PHYSICALS	\$160.00
ADVANTAGE RECORDS MANAGEMENT	GENERAL SUPPLIES	\$99.16
AGVANTAGE FS	PROPANE	\$7,127.84
AHLERS AND COONEY, P.C.	LEGAL SERVICES	\$8,824.50
AIRGAS NORTH CENTRAL	GENERAL SUPPLIES	\$660.66
AIRGAS NORTH CENTRAL	INSTRUCTIONAL SUPPLIES	\$221.84
ALLIANT ENERGY	ELECTRICITY	\$108,039.49
ALTORFER	RENTALS EQUIPMENT	\$612.00
ARK DATA CENTERS LLC	OTHER TECH SER	\$111.82
ARNOLD MOTOR SUPPLY	REPAIR PARTS	\$3,096.10
ARNOLD MOTOR SUPPLY	SHOP TOOLS/EQUIPMENT	\$99.24
ARNOLD MOTOR SUPPLY	TRANSP. PARTS	\$123.38
ASIFLEX	EE LIAB-FLEX DEP CARE	\$19,007.40
ASIFLEX	EE LIAB-FLEX HEALTH	\$21,364.81
ASIFLEX	OTHER PROFESSIONAL SERVICES	\$1,488.50
AT & T MOBILTY	TELEPHONE	\$1,340.24

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 12/05/2024 - 01/08/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
BARNARD INSTRUMENT REPAIR, INC	EQUIPMENT REPAIR	\$50.00
BARNARD INSTRUMENT REPAIR, INC	INSTRUCTIONAL SUPPLIES	\$252.50
BOHNSACK & FROMMELT LLP	OTHER PROFESSIONAL SERVICES	\$7,750.00
BUDGET CAR RENTAL	RENTALS EQUIPMENT	\$2,659.24
BURGESS GAYLA	STAFF TRAVEL	\$11.00
C.J. COOPER & ASSOCIATES	DRUG TESTING	\$937.90
C.R. GLASS CO	GENERAL SUPPLIES	\$378.24
CAMBIUM ASSESSMENT, INC	INSTRUCTIONAL SUPPLIES	\$17,221.50
CAPITAL ONE	INSTRUCTIONAL SUPPLIES	\$122.64
CAPITAL SANITARY	MAINTENANCE SUPPLIES	\$16,900.44
CARRICO AQUATIC RESOURCES, INC	GENERAL SUPPLIES	\$1,702.73
CEDAR RAPIDS TIRE	REPAIR PARTS	\$489.44
CEDAR RAPIDS WATER DEPT	WATER/SEWER	\$1,278.72
CEDAR RAPIDS WINSUPPLY PLUMBING CO	HEAT/PLUMBING SUPPLY	\$4,288.90
CENTRAL STATES BUS SALES INC	TRANSP. PARTS	\$1,876.87
CENTURYLINK	TELEPHONE	\$2,151.47
CHAPMAN ALLEN	PROF SERV: EDUCATION	\$1,250.00
CITY LAUNDERING COMPANY	GENERAL SUPPLIES	\$351.80
CITY OF MARION.	OTHER PROFESSIONAL SERVICES	\$3,748.50
CITY TREASURER'S OFFICE	PROF SERV: EDUCATION	\$300.00
COLLECTION	EE LIAB-GARNISHMENTS	\$1,882.79
CONTINENTAL CLAY	GENERAL SUPPLIES	\$556.55
COOLING TERA	STAFF TRAVEL	\$18.10
CR/LC SOLID WASTE AGENCY	GROUNDS UPKEEP	\$93.92
CRESCENT PARTS & EQUIPMENT CO., INC	MAINTENANCE SUPPLIES	\$557.30
CULLIGAN	GENERAL SUPPLIES	\$452.37
D'CAMP SARAH	STAFF TRAVEL	\$115.00
DELTA DENTAL OF IOWA	ER LIAB-DENTAL INS	\$32,333.56
ELECTRICAL ENGINEERING & EQUIPMENT CO.	ELECTRICAL SUPPLY	\$1,490.51
EMPLOYEE RESOURCE SYSTEMS, INC	OTHER PROFESSIONAL SERVICES	\$3,990.23
EMS DETERGENT SERVICES	INSTRUCTIONAL SUPPLIES	\$69.00
EVER-GREEN LANDSCAPE & SUPPLY	GROUNDS UPKEEP	\$140.00
F & B CAB CO., INC	TRANSP PRIVATE CONT	\$746.00
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$4,257,680.33
FECHNER KRISTIN	STAFF TRAVEL	\$33.85
FEDEX	POSTAGE/UPS	\$19.59
FOLLETT CONTENT SOLUTIONS, LLC	Foundation EEEG - Instructional Supplies	\$1,664.32
FOLLETT CONTENT SOLUTIONS, LLC	LIBRARY BOOKS	\$1,722.98
FRANKLIN COVEY	GENERAL SUPPLIES	\$430.04
FREIBURGER VICKI	STAFF TRAVEL	\$30.95
FUTURE LINE	GROUNDS UPKEEP	\$452.65
GALBRAITH JON	STAFF TRAVEL	\$169.45
GASWAY CO, J P	GENERAL SUPPLIES	\$821.36
GAZETTE COMMUNICATIONS INC	ADVERTISING	\$821.51
GILCREST/JEWETT	INSTRUCTIONAL SUPPLIES	\$1,079.31

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 12/05/2024 - 01/08/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
GILLIS COLIN	TRANSP PARENT REIMB	\$288.35
GOODWILL OF THE HEARTLAND	PROF SERV: EDUCATION	\$1,164.39
GOPHER SPORT	GENERAL SUPPLIES	\$1,251.00
GRAINGER	GENERAL SUPPLIES	\$882.82
GREENWOOD CLEANING SYSTEMS	MAINTENANCE SUPPLIES	\$1,928.35
HAND-IN-HAND PRESCHOOL	PROF SERV: EDUCATION	\$29,520.72
HANDS UP COMMUNICATIONS	PROF SERV: EDUCATION	\$270.00
HASS GARCIA ANNA	STAFF TRAVEL	\$55.00
HAVEL NATALEE	STAFF TRAVEL	\$11.25
HOBY	DUES AND FEES	\$570.00
HY-VEE FOOD STORE-8556	INSTRUCTIONAL SUPPLIES	\$259.23
IASB	DUES AND FEES	\$3,895.00
IASB	PROF SERV: EDUCATION	\$500.00
IMAGINE LEARNING LLC	INSTRUCTIONAL SUPPLIES	\$21,907.00
IMON COMMUNICATIONS LLC	TELEPHONE	\$2,642.40
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$84,142.25
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$357,087.47
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$83,943.02
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$357,087.47
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$426,138.48
INTERSTATE BATTERIES OF UPPER IA	TRANSP. PARTS	\$412.10
IOWA COMMUNICATIONS NETWORK	INTERNET	\$11.08
IOWA DEPT OF HUMAN SERVICES	MEDICAID REIMBURSE	\$100,109.42
IOWA DEPT OF NATURAL RESOURCES	DUES AND FEES	\$130.00
IOWA DEPT OF REVENUE	EE LIAB-GARNISHMENTS	\$656.02
IOWA HIGH SCHOOL MUSIC ASSOC	DUES AND FEES	\$32.00
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$338,530.60
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$508,064.69
IOWA SHARES	EE LIAB-CHARITY	\$23.00
ISFIS	WELLNESS OTHER PROFESSIONAL SERVICES	\$420.00
JOHNSON CONTROLS	HEAT/PLUMBING SUPPLY	\$331.85
JOHNSTONE SUPPLY	HEAT/PLUMBING SUPPLY	\$1,038.67
JUICEBOX INTERACTIVE	COMPUTER SOFTWARE	\$263.25
KIRKWOOD COMM COLLEGE	OTHER TECH SER	\$40.00
KIRKWOOD COMM COLLEGE	TUITION-COMM COLLEGE	\$145,799.60
LEHMAN LINDSAY	MISC REVENUE	\$3.00
LINDER TIRE SERVICE INC	TIRES AND TUBES	\$1,190.74
LINN CO-OP OIL	DIESEL	\$7,450.25
LINN CO-OP OIL	GASOLINE	\$200.33
LINN COUNTY REC	ELECTRICITY	\$33,927.82
LINN COUNTY SHERIFF	EE LIAB-GARNISHMENTS	\$865.65
LINN-MAR FOUNDATION	EE LIAB-CHARITY	\$204.00
LINN-MAR NUTRITION SERVICES	INSTRUCTIONAL SUPPLIES	\$266.23
LUCK'S MUSIC LIBRARY	INSTRUCTIONAL SUPPLIES	\$754.05
LYNCH FORD	VEHICLE REPAIR	\$29.74

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 12/05/2024 - 01/08/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	(\$15.00)
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$5,391.75
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	(\$39.18)
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$10,553.46
MADISON NATIONAL LIFE INS. CO., INC	RETIREE INSURANCE	(\$244.00)
MARION IRON CO.	GENERAL SUPPLIES	\$13.50
MARION IRON CO.	INSTRUCTIONAL SUPPLIES	\$555.01
MARION JANITORIAL SUPPLY CO	MAINTENANCE SUPPLIES	\$138.00
MCMASTER-CARR	INSTRUCTIONAL SUPPLIES	\$151.93
MEDIACOM	TELEPHONE	\$296.90
MEDIAQUEST SIGNS	INSTRUCTIONAL SUPPLIES	\$1,124.43
MENARDS -13127	GENERAL SUPPLIES	\$3,953.07
MENARDS -13127	INSTRUCTIONAL SUPPLIES	\$957.46
MENARDS -13127	SHOP TOOLS/EQUIPMENT	\$14.99
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	(\$1,680.36)
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$649,359.83
METRO INTERAGENCY INS PROG.	ER LIAB-DENTAL INS	(\$133.25)
METRO INTERAGENCY INS PROG.	ER LIAB-MEDICAL INSURANCE	\$29,290.00
METRO INTERAGENCY INS PROG.	RETIREE INSURANCE	\$51,729.19
MHC Kenworth Cedar Rapids	TRANSP. PARTS	\$810.17
MID AMERICAN ENERGY	NATURAL GAS	\$8,707.14
MIDAMERICAN ENERGY SERVICES, LLC	NATURAL GAS	\$5,713.10
MIDWAY OUTDOOR EQUIPMENT INC	REPAIR PARTS	\$2,044.57
MIDWEST ALARM SERVICES	REPAIR/MAINT SERVICE	\$5,114.00
MIDWEST WHEEL	TRANSP. PARTS	\$208.91
MOREY BRITANIA	STAFF TRAVEL	\$229.00
MTI DISTRIBUTING INC	REPAIR PARTS	\$3,945.00
N2Y INC.	COMPUTER SOFTWARE	\$8,343.84
NAPA AUTO PARTS	SHOP TOOLS/EQUIPMENT	\$560.25
NAPA AUTO PARTS	TRANSP. PARTS	\$20.36
NASP, INC	GENERAL SUPPLIES	\$804.00
NAVIGATE360,LLC	INSTRUCTIONAL SUPPLIES	\$1,398.40
NELSON RENEE	STAFF TRAVEL	\$13.65
OPEN TEXT INC	OTHER TECH SER	\$11,681.09
ORKIN PEST CONTROL	OTHER PROFESSIONAL SERVICES	\$695.00
PAPA JOHNS PIZZA	GENERAL SUPPLIES	\$670.06
PAPA JOHNS PIZZA	INSTRUCTIONAL SUPPLIES	\$231.32
PARTS TOWN, LLC	GENERAL SUPPLIES	\$175.46
PEPPER J.W. & SON, INC	INSTRUCTIONAL SUPPLIES	\$467.99
PFEIL ANGELA	STAFF TRAVEL	\$18.80
PFEIL REBEKAH	STAFF TRAVEL	\$18.40
PIRNAT MICHAELA	STAFF TRAVEL	\$104.10
PLUMB SUPPLY CO.	HEAT/PLUMBING SUPPLY	\$304.88
Polk County Sheriff	EE LIAB-GARNISHMENTS	\$851.60
QUILL CORPORATION	GENERAL SUPPLIES	\$42.99

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 12/05/2024 - 01/08/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
RAPIDS WHOLESALE EQUIP CO	MAINTENANCE SUPPLIES	\$2,290.00
RELAYHUB LLC	DATA PROCESSING AND	\$10,674.25
RICE SIGNS LLC	GENERAL SUPPLIES	\$2,460.00
RIES KARLA	STAFF TRAVEL	\$271.80
RIVERSIDE COMMUNITY CARE, INC.	PROF SERV: EDUCATION	\$1,500.00
RIVERSIDE TECHNOLOGIES, INC	COMP/TECH HARDWARE	\$185.00
RIVERSIDE TECHNOLOGIES, INC	Foundation EEEG - Instructional Supplies	\$27,240.00
ROBBINS CASEY	DIF Grant - Staff Travel	\$65.25
ROBERTSHAW KIRSTEN	STAFF TRAVEL	\$15.00
ROCHESTER ARMORED CAR CO INC	GENERAL SUPPLIES	\$490.62
ROTO-ROOTER	REPAIR/MAINT SERVICE	\$290.00
SADLER POWER TRAIN	TRANSP. PARTS	\$10.62
SCHOOL ADMINISTRATORS OF IOWA	Professional Educational Services	\$250.00
SCHOOL HEALTH CORP	GENERAL SUPPLIES	\$264.81
SCHULTZ STRINGS INC	EQUIPMENT REPAIR	\$750.00
SPENCER MADDISON	STAFF TRAVEL	\$87.50
STERICYCLE INC	GENERAL SUPPLIES	\$18.18
SUN LIFE FINANCIAL EBG	EE LIAB-VOL/SUN LIFE INS	\$3,977.20
SWANK MOVIE LICENSING USA	GENERAL SUPPLIES	\$636.00
TEGELER WRECKER & CRANE	REPAIR/MAINT SERVICE	\$654.00
THE SHREDDER	OTHER PROFESSIONAL SERVICES	\$732.00
THE SLED SHED	MAINTENANCE SUPPLIES	\$766.51
THOMAS LAURA	STAFF TRAVEL	\$199.92
TIEMANN FABIENNE OR BENJAMIN	STAFF TRAVEL	\$30.60
TOWNS KATHRYN	STAFF TRAVEL	\$37.50
TRALAU CAROL A.	PROF SERV: EDUCATION	\$1,000.00
TRANSACT COMM LLC DBA APP-GARDEN	OTHER TECH SER	\$150.00
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$198,788.58
TRI-CITY ELECTRIC COMPANY OF IOWA	EQUIPMENT >\$5,000	\$19,756.86
U.S. POSTAL SERVICE (POSTAGE BY PHONE)	POSTAGE/UPS	\$10,000.00
UNITED WAY OF EAST CENTRAL IOWA	EE LIAB-CHARITY	\$100.00
UNIVERSITY OF NORTHERN IOWA	DUES AND FEES	\$306.00
VAN METER CO	ELECTRICAL SUPPLY	\$486.66
VERIZON WIRELESS	TELEPHONE	\$257.95
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$65,720.80
WALKER MELISSA	STAFF TRAVEL	\$140.00
WALSH DOOR & HARDWARE	MAINTENANCE SUPPLIES	\$250.00
WEST MUSIC CO	EQUIPMENT REPAIR	\$308.40
WEST MUSIC CO	INSTRUCTIONAL SUPPLIES	\$9,212.71

Fund Total: \$8,228,493.41

Fund: MANAGEMENT LEVY

EMC INSURANCE	Vehicle Insurance	\$1,000.00
TRUENORTH COMPANIES, LC	BLDG/PROPERTY INS	\$19,412.00
TRUENORTH COMPANIES, LC	WORKERS COMP	\$50.00

Fund Total: \$20,462.00

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 12/05/2024 - 01/08/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
Fund: NUTRITION SERVICES		
ANDERSON ERICKSON DAIRY CO	PURCHASE FOOD	\$21,559.97
CITY LAUNDERING COMPANY	LAUNDRY SERVICE	\$6,463.20
COLLINS AUDREY	GENERAL SUPPLIES	\$45.00
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$193,082.53
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$3,547.90
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$15,170.53
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$3,547.90
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$15,170.53
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$7,650.46
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$9,790.96
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$14,694.25
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$187.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$17.81
MARTIN BROTHERS DISTRIBUTING CO., INC	PURCHASE FOOD	\$48,496.27
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$25,235.26
PAN-O-GOLD BAKING CO	PURCHASE FOOD	\$3,279.38
RAPIDS WHOLESALE EQUIP CO	GENERAL SUPPLIES	\$345.00
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$6,250.60
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$220.00
Fund Total:		\$374,755.05
Fund: PHY PLANT & EQ LEVY		
ACCESS SYSTEMS	COMPUTER/COPIER RENT	\$12,113.55
CULVER'S CORRIDOR STORAGE, LLC	FACILITY RENTAL	\$1,187.50
CUMMINS SALES AND SERVICE	VEHICLE REPAIR > \$2500	\$17,973.56
ELECTRICAL ENGINEERING & EQUIPMENT CO.	BLDG. CONST SUPPLIES	\$3,608.50
EMPOWERED PROPERTIES, LLC	FACILITY RENTAL	\$3,675.00
M&E PLASTIC REPAIR LLC	CONSTRUCTION SERV	\$1,800.00
MASTERLIBRARY.COM, LLC	DATA PROCESSING AND	\$5,280.00
MHC Kenworth Cedar Rapids	VEHICLE REPAIR > \$2500	\$9,557.30
OPN ARCHITECTS, INC.	ARCHITECT	\$30,701.70
SETPOINT MECHANICAL SERVICES	CONSTRUCTION SERV	\$2,730.00
Fund Total:		\$88,627.11
Fund: PUB ED & REC LEVY		
ATWATER COMPANIES INC	GROUNDS UPKEEP	\$4,027.38
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$2,195.66
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$41.51
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$177.54
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$41.51
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$177.54
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$156.14
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$184.49
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$276.88
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$2.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$6.25

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 12/05/2024 - 01/08/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$363.59
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$108.19
ZIPPY' S SALT BARN LLC	GROUNDS UPKEEP	\$3,133.42
Fund Total:		\$10,892.60
Fund: SALES TAX REVENUE BOND CAP PROJECT		
PEAK CONSTRUCTION	CONSTRUCTION SERV	\$2,202.35
Fund Total:		\$2,202.35
Fund: STUDENT ACTIVITY		
AMY WHITE PHOTOGRAPHY	GENERAL SUPPLIES	\$700.00
BOOSTER CLUB	GENERAL SUPPLIES	\$121.63
BSN SPORTS	GENERAL SUPPLIES	\$5,637.00
CAPITAL ONE	GENERAL SUPPLIES	\$189.70
CEDAR RAPIDS ATHLETIC OFFICIALS	DUES AND FEES	\$900.00
CEDAR RAPIDS WASHINGTON HIGH SCHOOL	DUES AND FEES	\$300.00
CITY LAUNDERING COMPANY	GENERAL SUPPLIES	\$817.01
CITYWIDE CLEANERS	GENERAL SUPPLIES	\$1,160.32
CMC NEPTUNE LLC	GENERAL SUPPLIES	\$2,700.00
COE COLLEGE	DUES AND FEES	\$750.00
CONDON MICHAEL J	OFFICIAL/JUDGE	\$150.00
COPYWORKS	GENERAL SUPPLIES	\$307.00
CORRIDOR PHOTO BOOTHS	GENERAL SUPPLIES	\$200.00
COTTON GALLERY LTD.	GENERAL SUPPLIES	\$1,338.00
CRAWFORD GREG	OFFICIAL/JUDGE	\$150.00
DUGGAN CHRIS	OFFICIAL/JUDGE	\$330.00
DUGGAN KYLE	OFFICIAL/JUDGE	\$480.00
ELITE SPORTS	GENERAL SUPPLIES	\$74.47
ERNST KATHRYN	PROF SERV: EDUCATION	\$1,200.00
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$5,475.74
FECHNER CHRIS	STAFF TRAVEL	\$401.00
HAUS OF LANOUE LLC	GENERAL SUPPLIES	\$19,773.94
HUNTERS RIDGE GOLF COURSE	GENERAL SUPPLIES	\$156.00
INDEPENDENCE COMM SCHOOL DIST	DUES AND FEES	\$200.00
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$91.20
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$389.94
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$91.20
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$389.94
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$312.68
IOWA CITY AREA SPORTS COMMISSION	DUES AND FEES	\$525.00
IOWA HIGH SCHOOL ATHLETIC ASSOC	GENERAL SUPPLIES	\$25.00
IOWA HIGH SCHOOL SPEECH ASSOC	DUES AND FEES	\$213.00
IOWA HS BASEBALL COACHES ASSN	DUES AND FEES	\$268.00
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$397.38
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$596.40
IPROMOTEU.COM INC	GENERAL SUPPLIES	\$2,729.27
KIWANIS YOUTH PROGRAMS	DUES AND FEES	\$160.00

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 12/05/2024 - 01/08/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
MIDLAND COMMUNITY SCHOOL	DUES AND FEES	\$120.00
MINN-TEX CITRUS	GENERAL SUPPLIES	\$1,477.40
MOE TONYA	STAFF TRAVEL	\$549.00
MONTICELLO SPORTS	GENERAL SUPPLIES	\$275.00
MT VERNON CSD	DUES AND FEES	\$408.00
PANTINI ANDY	OFFICIAL/JUDGE	\$500.00
PAPA JOHNS PIZZA	GENERAL SUPPLIES	\$686.87
PEPPER J.W. & SON, INC	GENERAL SUPPLIES	\$340.60
POINTCORE GRAPHIC SOLUTIONS	GENERAL SUPPLIES	\$320.96
PRAIRIE HIGH SCHOOL	DUES AND FEES	\$175.00
READ PHOTOGRAPHY	GENERAL SUPPLIES	\$1,450.50
RIDDELL ALL-AMERICAN	GENERAL SUPPLIES	\$6,787.65
SHANLEY STEVE	GENERAL SUPPLIES	\$100.00
SHANNON WRESTLING & TIMING, LLC	DUES AND FEES	\$300.00
SIEREN RANDY	OFFICIAL/JUDGE	\$120.00
TOKIO MARINE HCC-SPECIALTY	PROF SERV: EDUCATION	\$1,400.00
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$140.08
VINTON-SHELLSBURG COMM SCHOOL	DUES AND FEES	\$400.00
WEST MUSIC CO	GENERAL SUPPLIES	\$460.84
WILLIAMSBURG HIGH SCHOOL	DUES AND FEES	\$100.00
WINDSTAR LINES	STAFF TRAVEL	\$3,735.00

Fund Total: \$69,547.72

Grand Total: \$10,026,160.49

End of Report

FARM LEASE - CASH

THIS LEASE ("Lease") is made between **Linn-Mar Community Schools**, ("Landlord"), whose address for the purpose of this Lease is **3556 Winslow Road, Marion, IA 52302**, and **R. J. Carson and Picket Fence Family Farms** ("Tenant"), whose address for the purpose of this Lease is **2830 Brandon Court, Marion, IA 52302**.

THE PARTIES AGREE AS FOLLOWS:

1. **PREMISES AND TERM.** Landlord leases to Tenant the following real estate situated in Linn County, Iowa (the "Real Estate"):

WaterLinn Park 1st Addition, Lot 1 to the City of Marion, Iowa

and containing 15 (total) acres, more or less, with possession by Tenant for a term of no more than one (1) year to commence on March 1, 2025, and end on February 28, 2026. The Tenant has had or been offered an opportunity to make an independent investigation as to the acres and boundaries of the premises. In the event that possession cannot be delivered within fifteen (15) days after commencement of this Lease, Tenant may terminate this Lease by giving the Landlord notice in writing.

2. **RENT.** Tenant shall pay to Landlord as rent for the Real Estate (the "Rent"):

Total annual cash rent of \$ 308 per acre, payable, unless otherwise agreed, as follows: December 1st, 2025.

All Rent is to be paid to Landlord at the above address. Rent must be in Landlord's possession on or before the due date.

3. **LANDLORD'S LIEN AND SECURITY INTEREST.** As security for all sums due or which will become due from Tenant to Landlord, Tenant hereby grants to Landlord, in addition to any statutory liens, a security interest as provided in the Iowa Uniform Commercial Code and a contractual lien in all crops produced on the premises and the proceeds and products thereof, all contract rights concerning such crops, proceeds and/or products, all proceeds of insurance collected on account of destruction of such crops, all contract rights and U.S. government and/or state agricultural farm program payments in connection with the above described premises whether such contract rights be payable in cash or in kind, including the proceeds from such rights, and any and all other personal property kept or used on the real estate that is not exempt from execution.

4. **INPUT COSTS AND EXPENSES.** Tenant only shall prepare the Real Estate and plant crops Tenant shall only be entitled to pasture or till those portions of the Real Estate designated by Landlord. All necessary machinery and equipment, as well as labor, necessary to carry out the terms of this lease shall be furnished by and at the expense of the Tenant.

5. **ALLOWED USE; PROPER HUSBANDRY; HARVESTING OF CROPS; CARE OF SOIL, TREES, SHRUBS AND GRASS.** Tenant shall use the Real Estate only for the purpose of crop farming. No hunting shall be allowed. Tenant shall farm the Real Estate in a manner consistent with good husbandry, seek to obtain the best crop production that the soil and crop season will permit, properly care for all growing crops in a manner consistent with good husbandry, and

harvest all crops on a timely basis. In the event Tenant fails to do so, Landlord reserves the right, personally or by designated agents, to enter upon the Real Estate and properly care for and harvest all growing crops, charging the cost of the care and harvest to the Tenant, as part of the Rent. Tenant shall timely control all weeds, including noxious weeds, weeds in the fence rows, along driveways and around buildings throughout the premises. Tenant shall comply with all terms of the conservation plan and any other required environmental plans for the leased premises. Tenant shall do what is reasonably necessary to control soil erosion including, but not limited to, the maintenance of existing watercourses, waterways, ditches, drainage areas, terraces and tile drains, and abstain from any practice which will cause damage to the Real Estate.

Upon request from the Landlord, Tenant shall by August 15 of the lease year provide to the Landlord a written listing showing all crops planted, including the acres of each crop planted, fertilizers, herbicides and insecticides applied showing the place of application, the name and address of the applicator, the type of application and the quantity of such items applied on the lease premises during such year.

Tenant shall not remove from the Real Estate, nor burn, any straw, stalks, stubble, or similar plant materials, all of which are recognized as the property of Landlord. Tenant may use these materials, however, upon the Real Estate for the farming operations. Tenant shall protect all trees, vines and shrubbery upon the Real Estate from injury by Tenant's cropping operation.

6. CONSERVATION PLAN REQUIREMENTS. The Operator shall adhere to an approved Conservation Plan(s), by this reference made part of this lease agreement, a cropping program, and utilize conservation practices as specified by Owner that meet requirements set forth by the USDA Natural Resources Conservation Service (NRCS). The Operator shall implement the Conservation Plan(s) for the leased real estate developed by the Natural Resources Conservation Service or representative thereof and approved by the Linn Soil and Water Conservation District. Changes thereto shall be made only with the consent of the Owner. The Owner and NRCS or representative thereof may grant approval of deviation from the Conservation Plan and excuses the Operator's failure to adhere to the Conservation Plan, insofar as NRCS or representative has approved deviation. Such approved deviation does not act as a waiver of any other provision of this lease agreement.

At minimum, but not limited to, the following NRCS conservation standards as detailed in the Iowa NRCS Field Office Technical Guide shall be utilized for implementation of the Conservation Plan:

- Conservation Crop Rotation(328)
- Critical Area Planting (342) and/or Grassed Waterway(412)
- Residue and Tillage Management, No-Till (329)
- Cover Crop(340)

As directed by the Owner and through consultation with NRCS or representative thereof the following additional agricultural practices are considered components of this lease agreement:

- No-Till farming on all grain crop acres.
- No fall application of commercial or livestock waste fertilizers
- For the purposes of improving soil health and limiting impacts on adjoining water resources, utilize fall cover crop seeding systems approved by NRCS or representative thereof.

- Use of variable rate technologies for the purposes of nutrient application
- Utilizing guidelines for soil testing, crop nutrient removal and application rates, and nitrogen credits as described in current Iowa State University Extension Publications.

If the larger tract of the remaining land owned by Dawn Thillmany McFadden is sold and the Tenant is no longer able to rent the larger tract of land the Tenant will not be required to install the cover crop on the 3 acres of ground described above.

7. ENVIRONMENTAL. Landlord makes no warranties or representations as to the environmental condition of the real estate. Tenant has been a prior tenant of this Real Estate.

Tenant shall comply with all applicable environmental laws concerning application, storage and handling of chemicals (including, without limitation, herbicides and insecticides) and fertilizers. Tenant shall apply any chemicals used for weed or insect control at levels not to exceed the manufacturer's recommendation for the soil types involved. Farm chemicals may not be stored on the premises for more than one year. Farm chemicals for use on other properties may not be stored on this property. No chemicals or chemical containers will be disposed of on the premises. Application of chemicals for agricultural purposes per manufacturer's recommendation shall not be construed to constitute disposal.

Tenant shall employ all means appropriate to insure that well or ground water contamination does not occur, and shall be responsible to follow all applicator's licensing requirements. Tenant shall properly post all fields (when posting is required) whenever chemicals are applied by ground or air. Tenant shall haul and spread all manure on appropriate fields at times and in quantities consistent with environmental protection requirements. Tenant shall not dispose of waste oil, tires, batteries, paint, other chemicals or containers anywhere on the premises. Solid waste may not be disposed of on the premises. Dead livestock may not be buried on the premises. Tenant shall not use waste oil as a means to suppress dust on any roads on or near the premises. No underground storage tanks shall be maintained on the premises.

Tenant shall immediately notify Landlord of any chemical discharge, leak, or spill which occurs on premises. Tenant shall assume liability and shall indemnify and hold Landlord harmless for any claim or violation of standards which results from Tenant's use of the premises. After termination, Tenant shall remain liable for violations which occurred during the term of this Lease.

8. TERMINATION OF LEASE. This Lease shall terminate on the last date provided in Paragraph 1 hereof. The Lease can be renewed only upon the agreement of both parties upon terms and conditions mutually acceptable.

9. POSSESSION AND CONDITION AT END OF TERM. At the termination of this Lease, Tenant will relinquish possession of the Real Estate to the Landlord. If Tenant fails to do so Tenant agrees to pay Landlord \$150 per day, as liquidated damages until possession is delivered to Landlord. At the time of delivery of the Real Estate to Landlord, Tenant shall assure that the Real Estate is in good order and condition, and substantially the same as it was when received by Tenant at the commencement of this Lease, excusable or insurable loss by fire, unavoidable accidents and ordinary wear, excepted.

10. VIOLATION OF TERMS OF LEASE. If Tenant or Landlord violates the terms of this Lease, the other may pursue the legal and equitable remedies to which each is entitled. Tenant's

failure to pay any Rent when due shall cause all unpaid Rent to become immediately due and payable, without any notice to or demand upon Tenant.

11. **EXPENSES INCURRED WITHOUT CONSENT OF LANDLORD.** No expense shall be incurred for or on account of the Landlord without first obtaining Landlord's written authorization. Tenant shall take no actions that might cause a mechanic's lien to be imposed upon the Real Estate.

12. **NO AGENCY.** Tenant is not an agent of the Landlord.

13. **ATTORNEY FEES AND COURT COSTS.** If either party files suit to enforce any of the terms of this Lease, the prevailing party shall be entitled to recover court costs and reasonable attorneys' fees.

14. **CHANGE IN LEASE TERMS.** The conduct of either party, by act or omission, shall not be construed as a material alteration of this Lease until such provision is reduced to writing and executed by both parties as addendum to this Lease.

15. **CONSTRUCTION.** Words and phrases herein, including the acknowledgment, are construed as in the singular or plural and as the appropriate gender, according to the context.

16. **NOTICES.** The notices contemplated in this Lease shall be made in writing and shall either be delivered in person, or be mailed in the U.S. mail, certified mail to the recipient's last known mailing address, except for the notice of termination, which shall be governed by the Code of Iowa.

17. **ASSIGNMENT.** Tenant shall not assign this Lease or sublet the Real Estate or any portion thereof without prior written authorization of Landlord.

18. **ADDITIONAL PROVISIONS.**

a. **LANDLORD'S CONTINUED ACCESS; ULTIMATE USE.** Tenant acknowledges that Landlord intends to ultimately use the Real Estate as a sanitary landfill and that, in preparation for such use, during the term of this Lease, Landlord or persons authorized by Landlord may come onto the Real Estate for any lawful purpose related to the ultimate intended use of the Real Estate without further notice to Tenant. Tenant hereby consents to such entry and activity.

Further, Tenant acknowledges that during the term of this Lease, Landlord or persons authorized by Landlord, may undertake sampling and monitoring activities, including without limitation, the installation of groundwater monitoring wells. Landlord will advise Tenant of the location of any and all such wells or other sampling/monitoring equipment. Tenant shall take all due care not to disrupt or disturb or damage such equipment and activities. Tenant shall reimburse Landlord for any damage to any sampling or monitoring equipment.

In the event Landlord's activities related to the ultimate intended use of the Real Estate result in the inability of Tenant to plant or harvest crops on a portion(s) of the Real Estate in a combined area of ¼ acre or more, Landlord shall reimburse Tenant in an amount equal to the per acre rental rate, prorated for the acreage impacted. Tenant acknowledges that his damages and relief are hereby limited to such rental reimbursement and Tenant hereby waives any other claim for damages for such loss as against Landlord and those authorized to act on behalf of Landlord.

It is the intent of the parties that Tenant's right to use the Real Estate be limited by the Landlord's need to prepare the Real Estate for its ultimate intended purpose and that Tenant shall work around and accommodate the activities taken by or on behalf of Landlord for that purpose.

b.TENANT HOLD HARMLESS. Tenant shall indemnify and hold Landlord harmless from any and all claims (including, without limitation, attorneys fees, consultant's fees, and court costs) arising out of Tenant's use or access to the Real Estate under this Lease. This provision shall survive the termination of this Lease.

DATED: 1-13-24

TENANT: Rg Carson

LANDLORD: _____

Mary Carson Picket Fence Family Farm

Linn-Mar CSD, Katie Lowe Lancaster

FARM LEASE - CASH

THIS LEASE ("Lease") is made between **Linn-Mar Community Schools**, ("Landlord"), whose address for the purpose of this Lease is **3556 Winslow Road, Marion, IA 52302**, and **R. J. Carson and Picket Fence Family Farms** ("Tenant"), whose address for the purpose of this Lease is **2830 Brandon Court, Marion, IA 52302**.

THE PARTIES AGREE AS FOLLOWS:

1. **PREMISES AND TERM.** Landlord leases to Tenant the following real estate situated in Linn County, Iowa (the "Real Estate"):

SW ¼ NE ¼ of Section 29, Township 84 North, Range 6 West of the 5th P.M., to the City of Marion, Iowa

and containing 19.57 (total) acres, more or less, with possession by Tenant for a term of no more than one (1) year to commence on March 1, 2025, and end on February 28, 2026. The Tenant has had or been offered an opportunity to make an independent investigation as to the acres and boundaries of the premises. In the event that possession cannot be delivered within fifteen (15) days after commencement of this Lease, Tenant may terminate this Lease by giving the Landlord notice in writing.

2. **RENT.** Tenant shall pay to Landlord as rent for the Real Estate (the "Rent"):

Total annual cash rent of \$ 289 per acre, payable, unless otherwise agreed, as follows: December 1st 2025.

All Rent is to be paid to Landlord at the above address. Rent must be in Landlord's possession on or before the due date.

3. **LANDLORD'S LIEN AND SECURITY INTEREST.** As security for all sums due or which will become due from Tenant to Landlord, Tenant hereby grants to Landlord, in addition to any statutory liens, a security interest as provided in the Iowa Uniform Commercial Code and a contractual lien in all crops produced on the premises and the proceeds and products thereof, all contract rights concerning such crops, proceeds and/or products, all proceeds of insurance collected on account of destruction of such crops, all contract rights and U.S. government and/or state agricultural farm program payments in connection with the above described premises whether such contract rights be payable in cash or in kind, including the proceeds from such rights, and any and all other personal property kept or used on the real estate that is not exempt from execution.

4. **INPUT COSTS AND EXPENSES.** Tenant only shall prepare the Real Estate and plant crops Tenant shall only be entitled to pasture or till those portions of the Real Estate designated by Landlord. All necessary machinery and equipment, as well as labor, necessary to carry out the terms of this lease shall be furnished by and at the expense of the Tenant.

5. **ALLOWED USE; PROPER HUSBANDRY; HARVESTING OF CROPS; CARE OF SOIL, TREES, SHRUBS AND GRASS.** Tenant shall use the Real Estate only for the purpose of crop farming. No hunting shall be allowed. Tenant shall farm the Real Estate in a manner consistent with good husbandry, seek to obtain the best crop production that the soil and crop season

will permit, properly care for all growing crops in a manner consistent with good husbandry, and harvest all crops on a timely basis. In the event Tenant fails to do so, Landlord reserves the right, personally or by designated agents, to enter upon the Real Estate and properly care for and harvest all growing crops, charging the cost of the care and harvest to the Tenant, as part of the Rent. Tenant shall timely control all weeds, including noxious weeds, weeds in the fence rows, along driveways and around buildings throughout the premises. Tenant shall comply with all terms of the conservation plan and any other required environmental plans for the leased premises. Tenant shall do what is reasonably necessary to control soil erosion including, but not limited to, the maintenance of existing watercourses, waterways, ditches, drainage areas, terraces and tile drains, and abstain from any practice which will cause damage to the Real Estate.

Upon request from the Landlord, Tenant shall by August 15 of the lease year provide to the Landlord a written listing showing all crops planted, including the acres of each crop planted, fertilizers, herbicides and insecticides applied showing the place of application, the name and address of the applicator, the type of application and the quantity of such items applied on the lease premises during such year.

Tenant shall not remove from the Real Estate, nor burn, any straw, stalks, stubble, or similar plant materials, all of which are recognized as the property of Landlord. Tenant may use these materials, however, upon the Real Estate for the farming operations. Tenant shall protect all trees, vines and shrubbery upon the Real Estate from injury by Tenant's cropping operation.

6. LANDLORD'S STORAGE SPACE. Not applicable.

7. ENVIRONMENTAL. Landlord makes no warranties or representations as to the environmental condition of the real estate. Tenant has been a prior tenant of this Real Estate.

Tenant shall comply with all applicable environmental laws concerning application, storage and handling of chemicals (including, without limitation, herbicides and insecticides) and fertilizers. Tenant shall apply any chemicals used for weed or insect control at levels not to exceed the manufacturer's recommendation for the soil types involved. Farm chemicals may not be stored on the premises for more than one year. Farm chemicals for use on other properties may not be stored on this property. No chemicals or chemical containers will be disposed of on the premises. Application of chemicals for agricultural purposes per manufacturer's recommendation shall not be construed to constitute disposal.

Tenant shall employ all means appropriate to insure that well or ground water contamination does not occur, and shall be responsible to follow all applicator's licensing requirements. Tenant shall properly post all fields (when posting is required) whenever chemicals are applied by ground or air. Tenant shall haul and spread all manure on appropriate fields at times and in quantities consistent with environmental protection requirements. Tenant shall not dispose of waste oil, tires, batteries, paint, other chemicals or containers anywhere on the premises. Solid waste may not be disposed of on the premises. Dead livestock may not be buried on the premises. Tenant shall not use waste oil as a means to suppress dust on any roads on or near the premises. No underground storage tanks shall be maintained on the premises.

Tenant shall immediately notify Landlord of any chemical discharge, leak, or spill which occurs on premises. Tenant shall assume liability and shall indemnify and hold Landlord harmless for any claim or violation of standards which results from Tenant's use of the premises. After termination, Tenant shall remain liable for violations which occurred during the term of this Lease.

8. **TERMINATION OF LEASE.** This Lease shall terminate on the last date provided in Paragraph 1 hereof. The Lease can be renewed only upon the agreement of both parties upon terms and conditions mutually acceptable.

9. **POSSESSION AND CONDITION AT END OF TERM.** At the termination of this Lease, Tenant will relinquish possession of the Real Estate to the Landlord. If Tenant fails to do so Tenant agrees to pay Landlord \$150 per day, as liquidated damages until possession is delivered to Landlord. At the time of delivery of the Real Estate to Landlord, Tenant shall assure that the Real Estate is in good order and condition, and substantially the same as it was when received by Tenant at the commencement of this Lease, excusable or insurable loss by fire, unavoidable accidents and ordinary wear, excepted.

10. **VIOLATION OF TERMS OF LEASE.** If Tenant or Landlord violates the terms of this Lease, the other may pursue the legal and equitable remedies to which each is entitled. Tenant's failure to pay any Rent when due shall cause all unpaid Rent to become immediately due and payable, without any notice to or demand upon Tenant.

11. **EXPENSES INCURRED WITHOUT CONSENT OF LANDLORD.** No expense shall be incurred for or on account of the Landlord without first obtaining Landlord's written authorization. Tenant shall take no actions that might cause a mechanic's lien to be imposed upon the Real Estate.

12. **NO AGENCY.** Tenant is not an agent of the Landlord.

13. **ATTORNEY FEES AND COURT COSTS.** If either party files suit to enforce any of the terms of this Lease, the prevailing party shall be entitled to recover court costs and reasonable attorneys' fees.

14. **CHANGE IN LEASE TERMS.** The conduct of either party, by act or omission, shall not be construed as a material alteration of this Lease until such provision is reduced to writing and executed by both parties as addendum to this Lease.

15. **CONSTRUCTION.** Words and phrases herein, including the acknowledgment, are construed as in the singular or plural and as the appropriate gender, according to the context.

16. **NOTICES.** The notices contemplated in this Lease shall be made in writing and shall either be delivered in person, or be mailed in the U.S. mail, certified mail to the recipient's last known mailing address, except for the notice of termination, which shall be governed by the Code of Iowa.

17. **ASSIGNMENT.** Tenant shall not assign this Lease or sublet the Real Estate or any portion thereof without prior written authorization of Landlord.

18. **ADDITIONAL PROVISIONS.**

a. **LANDLORD'S CONTINUED ACCESS; ULTIMATE USE.** Tenant acknowledges that Landlord intends to ultimately use the Real Estate as a sanitary landfill and that, in preparation for such use, during the term of this Lease, Landlord or persons authorized by Landlord may come onto the Real Estate for any lawful purpose related to the ultimate

intended use of the Real Estate without further notice to Tenant. Tenant hereby consents to such entry and activity.

Further, Tenant acknowledges that during the term of this Lease, Landlord or persons authorized by Landlord, may undertake sampling and monitoring activities, including without limitation, the installation of groundwater monitoring wells. Landlord will advise Tenant of the location of any and all such wells or other sampling/monitoring equipment. Tenant shall take all due care not to disrupt or disturb or damage such equipment and activities. Tenant shall reimburse Landlord for any damage to any sampling or monitoring equipment.

In the event Landlord's activities related to the ultimate intended use of the Real Estate result in the inability of Tenant to plant or harvest crops on a portion(s) of the Real Estate in a combined area of 1/4 acre or more, Landlord shall reimburse Tenant in an amount equal to the per acre rental rate, pro-rated for the acreage impacted. Tenant acknowledges that his damages and relief are hereby limited to such rental reimbursement and Tenant hereby waives any other claim for damages for such loss as against Landlord and those authorized to act on behalf of Landlord.

It is the intent of the parties that Tenant's right to use the Real Estate be limited by the Landlord's need to prepare the Real Estate for its ultimate intended purpose and that Tenant shall work around and accommodate the activities taken by or on behalf of Landlord for that purpose.

b. TENANT HOLD HARMLESS. Tenant shall indemnify and hold Landlord harmless from any and all claims (including, without limitation, attorneys fees, consultant's fees, and court costs) arising out of Tenant's use or access to the Real Estate under this Lease. This provision shall survive the termination of this Lease.

DATED: 1-13-24

TENANT:

LANDLORD:

Rg Casser
My Casser Picket Fence Family Farms

Linn-Mar CSD, Katie Lowe Lancaster

 **AIA**® Document G701® – 2017

Change Order

PROJECT: <i>(Name and address)</i> 2240006750-2024 Linn-Mar Westfield Elementary School Roof Improvements Marion, IA	CONTRACT INFORMATION: Contract For: General Construction Date: July 09, 2024	CHANGE ORDER INFORMATION: Change Order Number: 001 Date: October 3, 2024
OWNER: <i>(Name and address)</i> Linn-Mar Community School District 2999 N. Tenth Street Marion, IA 52302	ARCHITECT: <i>(Name and address)</i> Shive-Hattery, Inc.	CONTRACTOR: <i>(Name and address)</i> For Sure Roofing & Sheet Metal 6545 NE 14th Street Des Moines, IA 50313

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Equipment, Material, and Labor to fill in ruts on south side of Westfield Elementary School with soil and seed per quote by TotalScapes, Inc. (attached).

The original Contract Sum was	\$ 125,697.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 125,697.00
The Contract Sum will be decreased by this Change Order in the amount of	\$ 945.00
The new Contract Sum including this Change Order will be	\$ 124,752.00

The Contract Time will be unchanged by Zero (0) days.

The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Shive-Hattery, Inc.

ARCHITECT *(Firm name)*



SIGNATURE

Stephen Stewart, Roofing Consultant

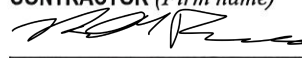
PRINTED NAME AND TITLE

10/7/2024

DATE

For Sure Roofing & Sheet Metal

CONTRACTOR *(Firm name)*



SIGNATURE

Reid Frana, Project Manager

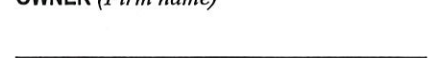
PRINTED NAME AND TITLE

10/9/2024

DATE

Linn-Mar Community School District

OWNER *(Firm name)*



SIGNATURE

Katie Lowe Lancaster, Board President

PRINTED NAME AND TITLE

DATE

TotalScapes, Inc.
 567 Hodgins Rd
 Springville, IA 52336
 jamie@totalscapesonline.com
 www.totalscapesonline.com



Estimate 1645

ADDRESS Linn Mar Linn Mar CSD 2999 10th St. Marion, IA 52302	SHIP TO Westfield Elementary 901 E Main St Robins, Ia 52328	DATE 09/30/2024	TOTAL \$965.00
--	--	--------------------	-------------------

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Seeding repair Equipment, Material, and Labor *Fill in ruts on south side of Westfield Elementary School with soil and seed.	1	965.00	965.00
SUBTOTAL				965.00
TAX				0.00
TOTAL				\$965.00

THANK YOU.

Accepted By

Accepted Date

Jamie F Johnson
 BA Horticulture, Turf Management
 Iowa State University
 3OT Certified Pesticide applicator

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
Linn-Mar HS Extension Renovation

CONTRACT INFORMATION:
Contract For: Construction Renovation
Date: May 10, 2024

CHANGE ORDER INFORMATION:
Change Order Number: 02
Date: December 2, 2024

OWNER: *(Name and address)*
Linn-Mar CSD
2999 N. 10th Street
Marion, IA 52302

ARCHITECT: *(Name and address)*
OPN Architects, Inc.
200 Fifth Ave. SE, Suite 201
Cedar Rapids, IA 52401

CONTRACTOR: *(Name and address)*
Unzeitag Construction
1619 F Ave NE
Cedar Rapids, IA 52402

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

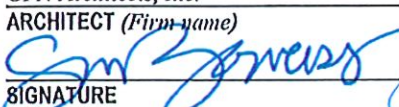
COR #001 - ITC 001 Condensate drain rework	\$1,103.86
COR #003 - ITC 005 Access Control and Video changes	(\$20,434.22)
Floor Repair and Leveling	\$1,588.61
COR #005 - ITC 004 Power and Fire smoke dampers	\$0
COR #006 - Fire Alarm and FSD Clarifications	\$0
COR #7 - ITC 007 A/V Rough-in Clarifications	\$0
	(\$17,741.75)

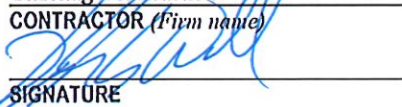
The original Contract Sum was	\$ 1,085,000.00
The net change by previously authorized Change Orders	\$ 420.88
The Contract Sum prior to this Change Order was	\$ 1,085,420.88
The Contract Sum will be increased by this Change Order in the amount of	\$ (17,741.75)
The new Contract Sum including this Change Order will be	\$ 1,067,679.13

The Contract Time will be increased by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

OPN Architects, Inc.
ARCHITECT *(Firm name)*

SIGNATURE
Susan Bowersox, Senior Project Architect
PRINTED NAME AND TITLE
12-13-24
DATE

Unzeitag Construction
CONTRACTOR *(Firm name)*

SIGNATURE
Doug Wall, Project Manager
PRINTED NAME AND TITLE
01/06/25
DATE

Linn-Mar Community School District
OWNER *(Firm name)*

SIGNATURE
Katie Lowe Lancaster, School Board President
PRINTED NAME AND TITLE

DATE



December 11, 2024

Linn-Mar Community Schools
3556 Winslow Road
Marion, IA 52302

This letter is to confirm and specify the terms of our understanding with Linn-Mar Community Schools (“you,” “your,” or the “Company/Organization”) and to clarify the nature and extent of the tax consulting services Eide Bailly LLP (“Eide Bailly,” “we,” “our,” or “us”) will provide.

SCOPE OF ENGAGEMENT

Eide Bailly LLP personnel will provide tax consulting services as requested. Our services will remain advisory in nature. We cannot act in a capacity equivalent to that of a member of management or of an employee. Decision making and oversight of services must remain the responsibility of management.

The scope of the consulting services will be to qualify, quantify, document, and assist in claiming amounts available to the Linn-Mar Community Schools under Section 48 Energy Credit related to the Geothermal Energy Property located at 3556 Winslow Rd., Marion, IA 52302. The scope of our consulting services include:

- Advising management on the existing regulations, the Inflation Reduction Act (“IRA”) and current guidance.
- Discussing with architects, engineers, and contractors on the qualifying criteria.
- Planning for scenarios and methods of monetizing incentives including rules under Section 6417.
- Providing provisional assessments throughout the course of the construction project(s).
- Reviewing expenditure request forms, invoices, and other supporting documents.
- Reviewing the related financing terms of the tax-exempt bonds and advising on whether financing impacts eligible incentives.
- Identifying documentation necessary to register for these incentives, including documentation to certify the amount, beginning-of-construction date, and placed-in-service date.
- Advising and evaluating on the Domestic Content Bonus eligibility.
- Evaluating and documenting the domestic content exceptions under Section 6417.
- Reviewing mapping and census tract data for Energy Community Bonus eligibility.
- Reviewing mapping and census tract data for Low-Income Communities Bonus eligibility.
- Identifying documentation necessary to register for these incentives, such as the Environmental Justice Allocation, including documentation to certify the amount and placed-in-service date.
- Assisting with the IRS pre-registration filing requirements related to Section 6417.
- Cost engineering to determine the appropriate basis, including treatment of indirect costs under Section 263A and other applicable code sections.
- Componentizing functionally interdependent property through our building software to determine basis amounts of dual use energy property.
- Prepare and electronically file Exempt Organization Business Income Tax Return (Form 990-T) to claim the energy credits.

What inspires you, inspires us. | eidebailly.com

- Performance of a site visit which will include photographs of qualifying energy property components.
- Provide a deliverable report to assist in substantiating the Energy Credit.

Throughout the course of the consulting engagement, we may identify other consulting services and opportunities. We will discuss with you any such scope under a separate engagement letter.

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited), whether located within or outside the United States, (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

It is our policy to keep records related to this engagement for eight years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the eight-year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree

to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The provisions of this engagement letter will also apply to the preparation of any amended or superseded returns specific to the returns referenced above should such circumstances arise. This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets, as well as ownership and/or trading activity involving any virtual currency. We will not verify the information you give us; however, we may ask for additional clarification of some information.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

The Internal Revenue Service (IRS) permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

We will perform our energy tax credit services in accordance with applicable professional standards. However, you understand and acknowledge that the results of the energy credit services are subject to challenge and should not be viewed by you as a representation, warranty, or guarantee that the IRS, [add "a state tax authority" if the engagement includes a state tax component], or the courts will concur with our advice or conclusions.

TIMELINE

We will begin our procedures upon acceptance of this engagement agreement. We will meet expected completion dates and deadlines assuming the timely receipt of requested information and the cooperation of

the parties involved. If delays are experienced in receiving information, the delivery of our work will be delayed accordingly.

FEES

Our fees are based on the level of effort needed to calculate, document, and file for the credit. We anticipate that the work performed under the base services of this engagement letter will range between \$15,000 - \$20,000, plus actual out-of-pocket expenses such as travel time, mileage, lodging and meals as well as an administrative and technology fee of six percent.

Upon execution of this Agreement, you understand and agree that we will invoice you an advance fee totaling \$5,000. We will invoice any additional amounts on a quarterly basis.

Our bills are due upon receipt. Should our relationship terminate before our tax consulting services are completed, you will be billed for services to the date of termination. All bills are payable upon receipt. A finance charge of 1% per month, which is an annual rate of 12%, will be added to all invoices that remain unpaid for more than thirty days. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

The ability to effectively and efficiently perform our engagement depends upon the quality of your underlying records and the timeliness of providing information and responding to our requests. A lack of preparation, including not providing this information in a complete, accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such engagement documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected engagement documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Our engagement documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, if applicable, is not within the scope of this engagement. You have sole

responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

Linn-Mar Community Schools accepts responsibility for the results of the services being provided and agrees to perform the following functions in connection with this engagement:

- Make all management decisions and perform all management functions.
- Designate a competent individual to oversee the services.
- Evaluate the adequacy and results of the services performed.
- Accept responsibility for the results of the services.
- Establish and maintain internal controls, including monitoring ongoing activities.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of a Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Minneapolis, MN. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in the information provided to us to complete our engagement that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the engagement. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

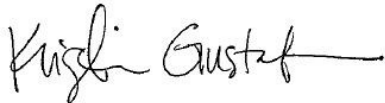
ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,



Kristin Gustafson
Principal, Business Credits & Incentives

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Linn-Mar Community Schools by:

Name: _____

Title: School Board President

Date: _____

OPERA Iowa
SCHOOL AGREEMENT

This Agreement is made **September 16, 2024**, by and between Des Moines Metro Opera / OPERA Iowa (hereinafter referred to as DMMO), and Linn-Mar Community School District (hereinafter referred to as SPONSOR).

SPONSOR hereby engages DMMO to provide an OPERA Iowa residency of a quality consistent with the reputation of DMMO, and DMMO agrees to do so upon the following terms and conditions:

- A. Date(s) of residency: **March 3-6, 2025**
- B. Theater or other place of residency: **To Be Determined**
- C. Number of performances: **Seven (7) *The Three Billy Goats Gruff***
- D. Time of workshops: **To Be Determined**

Time of performance(s): **To Be Determined**

SPONSOR will remit to DMMO payment in the amount of **FOUR THOUSAND ONE HUNDRED SIXTY-FIVE DOLLARS (\$4,165.00)** by credit card (call 515-961-6221) or check made payable to DES MOINES METRO OPERA for the above-named services, according to the following schedule:

- A. A deposit of ONE HUNDRED DOLLARS (\$100.00) per performance (\$700 total) is required to reserve the agreed upon date(s). Performance dates are confirmed only on receipt of this deposit and a signed agreement. Signed agreements must be received within 15 days of the Date of Issue to be considered valid. Deposits must be sent to the DMMO Office (106 West Boston Ave, Indianola, IA 50125).
- B. Balance of payment must be made no less than 30 days in advance of the date(s) of residency.

SPONSOR is responsible for providing:

- A. **An on-site coordinator** for the date(s) of residency. This person needs to be available throughout the residency in order to answer inquiries and assist with any problems that may arise.
- B. **A member of the custodial staff** must be available to help with load-in and load-out and to assist with questions that may arise with the facility (for one (1) hour when troupe arrives and for thirty (30) minutes after the performance).
- C. **Stage Crew**, at least four (4) adults, each capable of lifting at least 50 pounds, to help load and unload scenery from DMMO vehicles. Five (5) or six (6)

OPERA Iowa
SCHOOL AGREEMENT

responsible high school students aged 15 and older may also assist with the load-in and load-out if an adult is provided to supervise their activities. For liability purposes, students under the age of 15 may not assist. DMMO will not guarantee the use of its scenery and equipment if this assistance is not provided.

D. **Performance space** – An auditorium, theater, gym, or cafeteria that is equipped with the following:

1. A stage area that is at least 25 feet wide by 15 feet deep with an overhead clearance of at least 13 feet.
2. Two (2) SEPARATE 20 AMP circuits.
3. WiFi access.
4. Floor and/or chair seating for students/audience members.

E. **Additional spaces** that must be reserved for DMMO throughout the residency and be restricted to their use:

1. At least two (2) dressing rooms (restrooms reserved for DMMO are acceptable).
2. Area that is secured (office or lockable room) where personal belongings can be stored.
3. If workshops are being presented, two (2) spaces (classrooms, music room) separate from the performance space that can accommodate the workshop groups.

F. **A tuned piano** for performance(s) and workshop(s) is needed. An upright piano is acceptable.

G. **Meals** for the troupe: Morning schools are asked to please provide lunch for seven (7) troupe members. Dietary-specific meals may be required for some troupe members. More information will be available at a later date.

DMMO is responsible for providing:

- A. A troupe of four (4) singers, one (1) music director and two (2) technicians.
- B. All scenery, props, costumes and equipment in order to perform the repertoire.
- C. Transportation for troupe members, scenery, props, costumes and equipment. Additional expense may apply to presenters outside the state of Iowa.
- D. Student workshops with teacher and student educational materials.

OPERA Iowa
SCHOOL AGREEMENT

- E. The Virtual Opera Curriculum with lesson materials for teachers.
- F. Assistance with local publicity in terms of providing photographs, press releases and interview opportunities with the troupe.

DMMO does not allow audio or video recording of the performance(s) or workshop(s) without prior consent. Photography may not be taken during performances without prior consent. Photography may be taken during workshops without prior consent.

DMMO reserves the right to change the repertory should illness render a singer incapable of performance or for any other reason deemed absolutely necessary by DMMO.

If SPONSOR cancels the Agreement within 30 days prior to the residency, no refund shall be given.

In the event that any residency of the Agreement shall be prevented by an act of God, physical disability, the acts or regulations of public authorities or labor unions, strike, civil tumult or any cause beyond the reasonable control of the parties, DMMO and SPONSOR shall be respectively relieved of their obligations herein with respect to the residency prevented and any fees or payments made by SPONSOR to DMMO shall be refunded in full.

This Agreement contains the complete understanding of the parties hereof and is not to be amended, supplemented, varied or discharged except by mutual agreement of DMMO and SPONSOR.

If the above is agreeable and acceptable, please sign this Agreement within 15 days of Date of Issue for countersignature. The deposit is due within 15 days of receiving the invoice.

For DMMO



Michael Egel, General and Artistic Director

Sep 16, 2024

Date

For SPONSOR

Signature

Katie Lowe Lancaster, Board President

Printed Name

Date



Independent Contractor Agreement

Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Troy Cummings, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** 4 presentations x 3 days, 2 presentations x 1 day
2. **GROUP/DEPARTMENT WORKING WITH:** Stories Alive/elementary librarians
3. **AMOUNT OF PAYMENT:** \$8,750 + travel expenses + lunch

Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on Thursday, April 10th, 2025, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 2999 N 10th Street, Marion, IA 52302.*

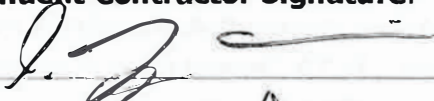
4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

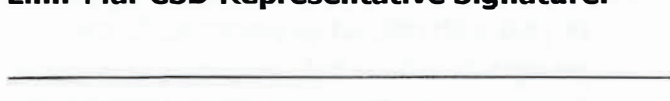
7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on April 7th, 2025 and shall continue in effect until April 10th, 2025, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 10/5 day of October, 2024.

Independent Contractor Signature:

Linn-Mar CSD Representative Signature:


 Title: QA Auditor


 Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 2999 N 10th St, Marion IA 52302

<i>Internal Use Only</i>		Account Code: _____	
Business Office: <u>12.16.24</u>	Date: <u>CA</u>	Initial	Board Meeting: _____ Date

Independent Contractor Agreement



Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Lily Jausel, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** Junior Varsity Color Guard Instructor
2. **GROUP/DEPARTMENT WORKING WITH:** Marching Band (JV Color Guard)
3. **AMOUNT OF PAYMENT:** \$650

Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on October 11, 2024, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 2999 N 10th Street, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on August 23, 2024 and shall continue in effect until October 11, 2024, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this August day of 8th, 2024.

Independent Contractor Signature:

Lien Jensen
 Title: JV Coach

Linn-Mar CSD Representative Signature:

 Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 2999 N 10th St, Marion IA 52302

<i>Internal Use Only</i>	Account Code: _____
Business Office: <u>12.16.24</u> Date <u>CA</u> Initial	Board Meeting: _____ Date



Excursions and Trips Request Form

Code 603.3-R2

Date Request Received by CFO/COO: 12/9/24

A written request for overnight excursions/trips must be submitted to the Chief Financial/Operating Officer not less than four weeks prior to the proposed excursion/trip and prior to any travel arrangements being finalized.

Overnight excursions/trips require prior approval of the building administrator, the superintendent or designee, and the Board of Directors. In authorizing excursions/trips, the building principal shall consider the financial condition of the school district, the educational benefit of the activity, the inherent risks or dangers of the activity, and other factors deemed relevant by the superintendent including the participation of the membership of the regular activity group. Students who have graduated may not participate in school sponsored excursions/trips unless the event is sanctioned by the state athletic associations.

The request will include:

- ✓ Rationale for the excursion/trip including the purpose and objectives
✓ Clarification if request is dependent upon pre-qualifying for event
✓ Detailed plans for student supervision
✓ Proposed itinerary
✓ Cost and source of funding
✓ Number of student participants
✓ Copy of required participation paperwork

- 1. Within three weeks of the completion of the excursion/trip the sponsor shall submit a written summary of the event to the building principal.
2. The building will be responsible for obtaining a substitute teacher if one is needed.
3. Students eligible for a fee waiver will be covered through contingency/discretionary funds as appropriate.

Excursion/Trip Criteria: The following checklist must be signed and submitted to the Chief Financial/Operating Officer with required documentation not less than four weeks prior to the proposed excursion/trip and prior to any travel arrangements being finalized:

Group: Model United Nations Submitted by: Hank Gehris
(Examples: Robotics, FBLA, etc.) (Name)

Table with 4 columns: Criteria, Required, Description, Provided. Rows include Purpose, Pre-Planning, Follow-Up, Assessment, Funding, Common Experience, Multi-disciplinary, Building Principal Approval, Chief Financial/Operating Officer Approval, Board of Directors Approval.

Linn-Mar Model UN January 29 and 30 @ Muscatine Future Leaders Model UN Summit

- Purpose:** Students will be attending the Muscatine Future Leaders Summit. Twenty five Linn-Mar students will be attending along with 75 other students from across the state as well as 100 students from China,
- Pre-Planning:** For this year's conference Linn-Mar will be representing Japan and Nigeria. Students will be calculating the positions of their assigned countries and will represent those at the conference by offering debate on topics from the position of their country. Those topics and committees are in an attached document. In an effort to have students understand the positions of their country, they will write position papers about their topics that correlate to the positions held by their country.
- Follow-Up:** Students will debrief the activity at our weekly Model UN meeting discussing the survey that is addressed in the Assessment portion of this document.
- Assessment:** See attached survey.
- Funding:** As this is a new conference and also one where we could only take a limited number of students, costs for this conference will be paid by the students themselves. Parents were made aware of the requirement for financial obligation prior to students signing up for this conference. All meals and conference fees are being paid by the Stanley Foundation in Muscatine. The only cost incurred by students will be for hotel rooms.
- Cost \$114 per room for 14 Rooms= 40.00 per participant**
- Common Experience:** The overall benefit of this activity is to involve the students in working to find solutions to global problems. In doing so, the students experience the activity through the lens of another country while working together with students from all over the state of Iowa and China.
- Multi-Disciplinary:** This activity has incorporated not only social studies content but also utilization of writing a position paper as well as debate skills. Students will also develop an understanding of parliamentary procedure. As part of this activity, students will also have a cultural exchange with 100 students from China.
- Transportation:** Acquired through the Linn-Mar Transportation Department.

Itinerary:

Agenda - Muscatine Future Leaders: Model UN Summit 2025

Wednesday, January 29

7:45 Depart Linn-Mar High School

9:30-10:30 AM Registration

10:30-11:45 AM Opening Ceremony & Lunch

12:00-1:15 PM Lunar New Year Activity

1:30-5:15 PM Committee Session I

5:30-7:00 PM Dinner with Keynote Speaker - Ilan Enverga, Founder, Global Changemaker Schools

Ilan Enverga is an award-winning K-12 educator and international teacher trainer for education for sustainable development (ESD) and global citizenship education (GCED) from the International School for Better Beginnings and Global Changemaker Schools in the Philippines, as well as Youth Representative on the SDG4-Education 2030 High-Level Steering Committee and Asia-Pacific Representative of the UNESCO SDG4 Youth & Student Network.

7:30-10:30 PM Committee Session II

Thursday, January 30

9:15-10:45 AM Friendship Activity – Breakfast & Bowling at Rose Bowl

11:15 AM–3:00 PM Committee Session III

11:30 AM-12:30 PM Rotating Lunch by committee

3:15-4:00 PM Closing Ceremony

5:30 Dropped at Linn-Mar High School

Accommodations: Hampton Inn: Muscatine, Iowa



Excursions and Trips Request Form

Exhibit 905.2

Code 603.3-E

Date Request Received by CFO/COO: 1/16/25

A written request for overnight excursions/trips must be submitted to the Chief Financial/Operating Officer **NOT LESS THAN FOUR WEEKS PRIOR TO THE PROPOSED EXCURSION/TRIP AND PRIOR TO ANY TRAVEL ARRANGEMENTS BEING FINALIZED.**

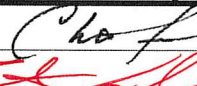

Overnight excursions/trips require prior approval of the building administrator, the superintendent [or designee], and the school board. In authorizing excursions/trips, the building principal will consider the financial condition of the school district, the educational benefit of the activity, the inherent risks or dangers of the activity, and other factors deemed relevant by the superintendent including the participation of the membership of the regular activity group. Students who have graduated may not participate in school sponsored excursions/trips unless the event is sanctioned by the state athletic associations.

THE REQUEST WILL INCLUDE:

- a. Rationale for the excursion/trip including the purpose and objectives
 - b. Clarification if request is dependent upon pre-qualifying for event
 - c. Detailed plans for student supervision
 - d. Proposed itinerary
 - e. Cost and source of funding
 - f. Number of student participants
 - g. Copy of required participation paperwork
- Within three weeks of the completion of the excursion/trip the sponsor will submit a written summary of the event to the building principal.
 - The building will be responsible for obtaining a substitute teacher if one is needed.
 - Students eligible for a fee waiver will be covered through contingency/discretionary funds as appropriate.

EXCURSION/TRIP CRITERIA: The following checklist **MUST BE** signed and submitted to the Chief Financial/Operating Officer with required documentation **NOT LESS THAN 4 WEEKS PRIOR TO** the proposed excursion/trip and prior to any travel arrangements being finalized:

Group: Baseball Submitted by: C. Fechner / K. Ridenick
(Examples: Robotics, FBLA, etc.) (Name)

Criteria		Description	Provided
Purpose	Required	Purpose of excursion/trip is clearly defined and ". . . is a vital part of the curriculum or current activity." Reference Board Policy 603.3.	✓
Pre-Planning	Required	Evidence of pre-planning that will maximize the learning experiences of students on this excursion/trip. (Dates, location, number of student participants, plan for supervision, proposed itinerary, hotel, cost/budget source, required participation paperwork, clarification if request is dependent upon pre-qualifying for an event, etc.)	✓
Follow-Up	Required	Evidence of planning for follow-up in order to maximize the learning experiences of students on this excursion/trip.	
Assessment	Required	Evidence that students will be required to demonstrate their understanding of the learning expected from this experience.	
Funding	Required	Source of funding has been determined that meets Department of Education and district guidelines. Reference Board Policy 603.3.	
Common Experience	<i>Recommended</i>	This excursion/trip is a common experience that all students at this grade level or activity group should have.	
Multi-disciplinary	<i>Recommended</i>	This excursion/trip addresses more than one curricular area and offers the opportunity for curricular integration.	
Building Principal Approval			Date <u>1/16/25</u>
Chief Financial/Operating Officer Approval			Date <u>1/16/25</u>
Board of Directors Approval			Date

Kyle Rodenkirk
Head Baseball Coach
12/18/24

To whom it may concern:

The varsity baseball team from Linn-Mar High School will be playing a varsity game against North Polk high school on Tuesday June 17th, 2025. This will be our 3rd year treating the student athletes with this. We will then be spending the night at a hotel in West Des Moines, IA. On Wednesday June 18th, 2025 we will be traveling to the College World Series in Omaha, NE for the 1pm game. After the game we will be traveling back to Oak Ridge middle school in Marion, IA. We will be taking the varsity roster (24 players), and seniors playing on the JV team, and 8 coaches.

Supervision

*We will have 8 high school baseball coaches on this trip to help with supervision on this trip.

Itinerary

June 17, 2025

*Charter bus picks up the team at 1:30pm from Oak Ridge June 17th and drive to North Polk baseball field for a 6pm game. At the conclusion of the game, we will bus to the hotel in West Des Moines, IA. The players will sleep 4 to a room with a curfew time and bed check performed by the coaches.

June 18, 2025

*Wakeup and eat breakfast at the hotel, check out and depart to Omaha, NE for the 1pm CWS game. Load the bus at 4pm to head back to Oak Ridge. We will stop to grab food quick in Des Moines, IA on our way home.

Cost

*We will be paying for this out of our fundraising account. We do not want any player to pay for this. They will only bring money if they want to purchase excess food or memorabilia. The coaches will be paying for their own personal tickets to the CWS game.

Number of students

*24 varsity players

*JV seniors (Could be up to 7)

*8 coaches

Purpose of the trip

*Team bonding as well as creating lifelong memories for our varsity players attending a college world series baseball game.



Fundraising Request Form

Forms should be submitted to the Business Office per the following deadlines

Request Form Due	Board Approval Date	Fundraiser Start Date
First day of school for fundraisers occurring from October 1 st thru December 31 st	First meeting in September	Fundraisers should NOT start until the day immediately following board approval
Last day of school before Thanksgiving break for fundraisers occurring from January 1 st thru March 31 st	December meeting	
By February 15 th for fundraisers occurring from April 1 st thru May 31 st	March meeting	
By April 15 th for fundraisers occurring from June 1 st thru September 30 th	First meeting in May	

REMINDERS: All groups are required to submit a request for each fundraiser to the Business Office specifying how all funds raised will be spent. A Fundraising Project Summary (Refer to Policy 1005.4-E2) is due six weeks after the fundraiser ends. Proceeds should be spent during the year funds are raised.

Building Name: LMHS **Sponsoring Group:** Boys Tennis - HS
Contact Name: Chris Wundram **Contact Phone:** 319-981-3606
Contact Email: cwundram@linnmars.k12ia.us **District Account Code:** 6751

Description of Fundraising Activity (All information is required for the request to be considered)
Fundraising Activity: Summer Tennis Camp
Activity Start/End Dates: 6-1 thru 8-15 **Estimated Proceeds:** \$7000.00
Purpose/Use of Funds Raised (Must be specific):
Court equipment - ball machine - team jerseys - team warmup

Administrator Approval:
 I approve that this request is necessary to provide funds for the purposes described above.
Building Administrator's Signature: [Signature] **Date:** 7/7/25

Business Office and Board Review/Approval:
Business Office Review/Approval: [Signature] **Date:** 1.7.25
Board Review/Approval: _____ **Date:** _____

Summary Due Date: 9.26.25